FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1886-87.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,055,724		
Opium	8,942,976		
Salt	6,657,644		
Stamps	3,751,280		
Excise	4,375,174		
Other Heads	7,699,333		
TOTAL, PRINCIPAL HEADS		23	54,482,131
Interest		45	670,548
Post Office, Telegraph, and Mint		53	2,027,482
Receipts by Civil Departments		65	1,461,658
Miscellaneous		87	848,274
Railways		105	14,477,759
Irrigation		115	1,656,705
Buildings and Roads		137	727,574
Receipts by Military Department		155	985,003
TOTAL REVENUE	Rx.		77,337,134
Debt, Deposits, and Advances:			
Permanent Debt (net Incurred)		195	(a) 9,727,538
Unfunded Debt (net Incurred)		195	775,845
Deposits and Advances (net)		195	1,305,177
Loans to Municipalities, Native States, &c., (net Recoveries)		195	82,826
Remittances (Net)		195	236,551
Secretary of State's Bills drawn		220	12,136,279
TOTAL RECEIPTS			101,601,350
Balance on April 1st—India	Rx. 12,754,478		
England	£ 4,726,585	221	17,481,063
GRAND TOTAL			119,082,413

(a) The Debt incurred includes 4,914,546*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Scinde, Punjab, and Delhi Railways.

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1887.

DISBURSEMENTS.		For details, *vide* page No.	
Expenditure:			
Direct Demands on the Revenues		23	9,746,191
Interest		45	4,310,403
Post Office, Telegraph, and Mint		53	2,145,262
Salaries and Expenses of Civil Departments		65	12,698,516
Miscellaneous Civil Charges		87	4,701,057
Famine Relief and Insurance		99	309,020
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		103	183,077
Railway Revenue Account		105	15,666,427
Irrigation		115	2,310,654
Buildings and Roads		137	5,201,767
Army Services		155	19,525,042
Special Defence Works		169	325,626
TOTAL			77,123,042
	Rx		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	316,482		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*280,817*		
		171	35,665
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			77,158,707
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		175	5,670,484
Capital Charge involved in Redemption of Liabilities		175	4,914,546
Debt, Deposits, and Advances:			
Capital of Railway Companies (net Payments)		195	684,373
Secretary of State's Bills paid		220	12,177,689
TOTAL DISBURSEMENTS			100,605,799
Balance on March 31st—India	Rx. 13,195,785		
England	£ 5,280,829	221	18,476,614
GRAND TOTAL			119,082,413

	Rx.
Revenue	77,337,134
Expenditure chargeable thereon	77,158,707
Surplus	178,427

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Land Revenue	13A	27	112,381	625,674	1,481,163	430,642	1
Opium	14A	30	219	21,470	33,273	41,960	2
Salt	15A	31	1,595,726	62,231	32,756	...	3
Stamps	16	34	42,054	146,907	92,116	74,216	4
Excise	17	35	73,176	257,521	254,374	219,835	5
Provincial Rates	18	36	9,159	73,301	102,827	51,349	6
Customs	19A	37	...	...	581,198	...	7
Assessed Taxes	20	39	124,162	40,346	16	20,505	8
Forest	21	40	12,949	95,741	210,674	21,201	9
Registration	22	42	1,640	7,822	2,885	3,641	10
Tributes from Native States	23	43	219,749	14,601	...	10	11
TOTAL			2,191,215	1,345,614	2,791,282	863,359	12
Interest:	24	46	271,368	1,291	3,994	389	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	78,498	46,158	46,270	28,168	14
Telegraph	28	56	679,179	...	...	...	15
Mint	29	62	103,214	...	...	...	16
TOTAL			860,891	46,158	46,270	28,168	17
Receipts by Civil Departments:							
Law and Justice	31A	69	45,146	49,419	54,853	14,930	18
Police	32	73	7,177	17,436	21,760	10,546	19
Marine	33A	74	83,126	...	20,946	195	20
Education	34	79	1,999	14,693	1,933	4,036	21
Medical	36A	81	344	808	1,028	135	22
Scientific and other Minor Departments	38A	84	23,913	1,357	1,093	4,696	23
TOTAL			161,705	83,713	101,613	34,538	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	91	110,419	2,710	2,548	1,864	25
Stationery and Printing	42A	93	30,248	3,613	1,927	461	26
Miscellaneous	44A	96	28,907	8,892	28,111	5,063	27
TOTAL			169,574	15,215	32,586	7,388	28
Railways:							
State Railways (gross Earnings)	49	106	6,437,833	216,701	291,663	4,137	29
Guaranteed Companies (net Traffic Receipts)	49	106	3,647,116	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest)	54A	113	...	...	...	...	31
TOTAL			10,084,949	216,701	291,663	4,137	32
Irrigation:							
Major Works: Direct Receipts	56	116	...	...	...	...	33
" " Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	34
Minor Works and Navigation	59	122	1,511	...	2,871	...	35
TOTAL			1,511	...	2,871	...	36
Buildings and Roads:							
Military Works	61	138	171,864	281	646	476	37
Civil Works	61	138	9,498	15,066	11,346	12,767	38
TOTAL			181,362	15,347	11,992	13,243	39
Receipts by Military Department:							
Army: Effective	63	156	463,833	...	...	...	40
Non-Effective	63	156	23,410	...	...	..	41
TOTAL			487,243	...	.	...	42
Total Revenues			14,409,818	1,724,039	3,282,271	951,222	43

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, other words the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of proportion to be added to the figures in the column headed England to

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1887.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (b)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,877,486	5,762,997	2,104,210	4,458,902	4,202,269	23,055,724	...	...	23,055,724
2	6,212,405	43,732	3,161	...	2,586,756	8,942,976	...	...	8,942,976
3	1,958,722	...	...	1,425,022	1,583,187	6,657,644	...	...	6,657,644
4	1,346,318	636,846	351,440	582,068	479,315	3,751,280	...	...	3,751,280
5	1,012,583	577,819	136,986	916,658	926,222	4,375,174	...	...	4,375,174
6	803,613	668,606	373,722	649,692	267,592	2,999,861	...	...	2,999,861
7	315,502	...	...	125,736	223,857	1,246,293	...	...	1,246,293
8	364,457	222,068	112,377	154,345	316,459	1,354,735	...	..	1,354,735
9	65,363	157,356	112,727	124,691	303,268	1,103,970	...	...	1,103,970
10	103,844	34,465	19,286	87,122	38,354	299,059	...	...	299,059
11	...	...	27,948	344,643	88,464	695,415	...	...	695,415
12	16,060,293	8,103,889	3,241,857	8,868,879	11,015,743	54,482,131	...	...	54,482,131
13	79,644	19,304	18,347	40,734	178,574	613,645	41,352	15,551	670,548
14	246,795	161,635	160,099	186,777	199,907	1,154,307	...	...	1,154,307
15	106	...	...	...	310	679,595	9,558	3,594	692,747
16	...	...	...	40	77,092	180,346	60	22	180,428
17	246,901	161,635	160,099	186,817	277,309	2,014,248	9,618	3,616	2,027,482
18	150,094	101,273	63,837	55,577	52,067	587,196	...	...	587,196
19	70,740	35,348	64,591	35,440	52,825	315,863	...	...	315,863
20	89,719	...	...	451	5,592	200,029	...	...	200,029
21	52,979	27,694	9,932	28,341	66,788	208,395	...	...	208,395
22	15,680	9,941	4,432	15,304	13,515	61,187	2,488	936	64,611
23	14,854	10,517	9,816	14,709	3,783	84,738	600	226	85,564
24	394,066	184,773	152,608	149,822	194,570	1,457,408	3,088	1,162	1,461,658
25	23,086	15,550	12,340	41,872	47,855	258,244	102,769	38,648	399,661
26	22,474	6,189	16,974	9,266	5,664	96,816	...	...	96,816
27	91,726	41,386	31,297	57,838	49,119	342,339	6,873	2,585	351,797
28	137,286	63,125	60,611	108,976	102,638	697,399	109,642	41,233	848,274
29	1,098,872	155,846	2,380,565	37,401	205,693	10,828,711	230	86	10,829,027
30	...	...	...	...	...	3,647,116	...	...	3,647,116
31	...	32	...	1,584	..	1,616	...	...	1,616
32	1,098,872	155,878	2,380,565	38,985	205,693	14,477,443	230	86	14,477,759
33	138,663	459,864	252,581	22,076	36,640	909,824	...	...	909,824
34	...	87,238	68,144	390,222	51,865	597,469	...	...	597,469
35	85,719	16,131	17,991	9,802	15,387	149,412	...	...	149,412
36	224,382	563,233	338,716	422,100	103,892	1,656,705	...	...	1,656,705
37	746	103	601	2,398	11,269	188,384	...	...	188,384
38	89,044	97,735	63,922	91,626	117,526	508,530	22,281	8,379	539,190
39	89,790	97,838	64,523	94,024	128,795	696,914	22,281	8,379	727,574
40	...	...	...	241,728	158,679	864,240	47,162	17,736	929,138
41	...	...	..	15,684	10,884	49,978	4,278	1,609	55,865
42	...	.	...	257,412	169,563	914,218	51,440	19,345	985,003
43	18,331,234	9,349,675	6,417,326	10,167,749	12,376,777	77,010,111	237,651	89,372	77,337,134

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.

the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in rupees at the average rate of Exchange. During the year this average rate was 1s. 5·44103*d.* per rupee, see page 220, and the make the total express the value in tens of rupees was therefore ·3766656.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks (*b*)	11	25	7,488	1,958	25,848	1,413	1
Assignments and Compensations (*c*)	12	26	299,058	5,685	...	3,576	2
Charges in respect of collection, *viz.*:—							
Land Revenue	13B	28	56,817	137,064	244,140	95,369	3
Opium (including cost of Production)	14C	31	1,405	...	...	...	4
Salt (including cost of Production)	15B	32	145,304	...	248	...	5
Stamps	16	34	—*42,684*	3,879	2,302	2,748	6
Excise	17	35	1,295	6,949	3,255	452	7
Provincial Rates	18	36	...	...	5,099	410	8
Customs	1 B	38	...	...	17,107	...	9
Assessed Taxes	20	39	105	107	...	521	10
Forest	21	40	22,452	49,830	107,275	21,114	11
Registration	22	42	590	4,039	1,418	2,243	12
TOTAL			491,830	209,511	406,692	127,846	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	369,019	268	...	26	14
Interest on other Obligations	26	50	293,155	357	211	3	15
TOTAL			662,174	625	211	29	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	80,361	45,136	41,437	33,718	17
Telegraph	28	56	560,038	...	...	..	18
Mint	29	62	35,841	...	...	...	19
TOTAL			676,240	45,136	41,437	33,718	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	432,288	45,638	77,836	23,203	21
Law and Justice	31B	70	155,626	129,993	232,326	61,637	22
Police	32	73	56,373	137,110	651,243	95,436	23
Marine (including River Navigation)	33B	75	404,773	...	27,686	4,578	24
Education	34	79	17,542	67,359	49,510	32,164	25
Ecclesiastical	35	80	16,985	4,457	6,498	1,940	26
Medical	36B	81	18,204	31,523	30,066	17,879	27
Political	37	82	482,563	1,610	25,631	4,384	28
Scientific and other Minor Departments	38B	85	267,048	5,903	6,458	4,783	29
TOTAL			1,851,402	423,593	1,107,254	246,004	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	165,200	30,475	12,429	2,154	31
Civil Furlough and Absentee Allowances	40	90	472	...	...	...	32
Superannuation Allowances & Pensions	41B	92	71,010	15,567	20,262	6,226	33
Stationery and Printing	42B	93	—*57,164*	12,129	20,566	5,769	34
Exchange	43	95	26,302	...	...	...	35
Miscellaneous	44B	97	54,277	6,004	21,671	6,147	36
TOTAL			260,097	64,175	74,928	20,296	37
Famine Relief and Insurance:							
Famine Relief	45	100	...	523	...	...	38
Construction of Protective Railways	46	100	200,000	...	...	...	39
Construction of Protective Irrigation Works	47	101	...	...	...	...	40
TOTAL			200,000	523	...	...	41
Carried forward			4,141,743	743,563	1,630,522	427,893	42

(*a*) *See* foot-note (*b*) to Account No. 2.

* The "Interest on Debt" distributed as follows

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	375,388
Under Railway Revenue Account	2,423,448
Under Irrigation	992,591
	3,791,427

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1887.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	53,729	15,873	13,352	30,082	64,789	214,532	...	...	214,532
2	30,960	24,617	18,543	114,315	950,183	1,446,937	...	...	1,446,937
3	352,142	795,068	332,456	776,316	673,375	3,462,747	1,094	411	3,464,252
4	2,722,649	...	...	...	2,458	2,726,512	1,854	697	2,729,063
5	1,122	...	...	138,602	200,886	486,162	7	3	486,172
6	48,515	17,127	15,503	16,286	21,944	85,620	44,470	16,724	146,814
7	37,781	11,336	5,771	24,083	25,586	116,508	161	61	116,730
8	22,616	640	17,178	...	5,162	51,105	...	...	51,105
9	51,371	...	...	17,615	49,725	135,818	...	...	135,818
10	27,044	3,868	3,425	6,166	8,922	50,158	...	...	50,158
11	42,278	91,936	71,623	114,906	194,999	716,413	2,436	916	719,765
12	56,237	18,745	10,273	61,426	29,874	184,845	...	...	184,845
13	3,446,444	979,210	488,124	1,299,797	2,227,903	9,677,357	50,022	18,812	9,746,191
14	604	1,539	1,727	649	1,556	375,388	2,596,975	976,633	3,948,996
15	11,477	839	5,433	6,163	43,469	361,107	218	82	361,407
16	12,081	2,378	7,160	6,812	45,025	736,495	2,597,193	976,715	4,310,403
17	393,626	148,405	139,714	123,884	182,839	1,189,120	117,125	44,047	1,350,292
18	86	...	...	...	536	560,660	111,771	42,033	714,464
19	...	...	...	...	35,465	71,306	6,686	2,514	80,506
20	393,712	148,405	139,714	123,884	218,840	1,821,086	235,582	88,594	2,145,262
21	200,547	160,907	126,925	149,066	175,859	1,392,269	248,248	93,358	1,733,875
22	961,875	517,421	353,811	481,111	501,185	3,394,985	1,067	401	3,396,453
23	476,977	623,499	331,052	394,600	518,807	3,285,097	...	...	3,285,097
24	85,301	...	...	1,839	6,761	530,938	230,502	86,684	848,124
25	337,637	173,866	140,381	191,159	295,114	1,304,732	440	165	1,305,337
26	18,824	24,642	21,565	32,745	30,920	158,576	300	113	158,989
27	146,514	110,024	83,326	165,152	144,132	746,820	7,169	2,696	756,685
28	2,679	11,181	73,826	21,649	90,250	713,773	29,825	11,216	754,814
29	32,691	20,839	21,535	41,334	30,559	431,150	20,342	7,650	459,142
30	2,263,045	1,642,379	1,152,421	1,478,655	1,793,587	11,958,340	537,893	202,283	12,698,516
31	97,880	80,624	44,318	109,764	79,680	622,524	18,287	6,877	647,688
32	1,100	3	...	42	170	1,787	187,742	70,603	260,132
33	127,084	138,138	65,065	111,076	138,055	692,483	1,575,929	592,653	2,861,065
34	197,356	54,575	44,118	95,137	63,185	435,671	91,826	34,533	562,030
35	...	...	...	...	...	26,302	...	...	26,302
36	47,058	27,685	15,629	77,793	45,746	302,010	30,398	11,432	343,840
37	470,478	301,025	169,130	393,812	326,836	2,080,777	1,904,182	716,098	4,701,057
38	...	...	...	518	...	1,041	...	...	1,041
39	...	...	...	...	...	200,000	...	...	200,000
40	8,400	11,969	9,877	36,514	41,219	107,979	...	...	107,979
41	8,400	11,969	9,877	37,032	41,219	309,020	...	...	309,020
42	6,594,160	3,085,366	1,966,426	3,339,992	4,653,410	26,583,075	5,324,872	2,002,502	33,910,449

(b) *See* Note at head of Account No. 11, page 25.

(c) *See* Note at head of Account No 12, page 26.

For further details, see page 49.

England.	Exchange.	Total.
2,596,975	976,633	3,948,996
566,049	212,871	3,202,368
...	...	992,591
3,163,024	1,189,504	8,143,955

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6 .			4,141,743	743,563	1,630,522	427,893	1
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) . . .	48	104	...	...	...	21,819	2
Railway Revenue Account:							
State Railways: Working Expenses .	49	106	2,643,093	150,734	173,250	7,737	3
Interest on Debt .	25	48	2,026,745	43,288	109,384	...	4
Annuities in purchase of Railways . .	50 AB&C	110	...	...	...	...	5
Interest on Capital deposited by Companies	51	111	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision .	50	108	520,452	2	...	...	7
Interest . .	50	108	10,648	...	...	...	8
Subsidized Companies: Land, &c.. .	54B	113	...	...	...	10,456	9
Miscellaneous Railway Expenditure .	55	114	24,351	...	—87	11,637	10
TOTAL .			5,225,289	194,024	282,547	29,830	11
Irrigation:							
Major Works: Working Expenses .	57	117	...	...	...	...	12
Interest on Debt .	25	48	506,574	...	...	...	13
Minor Works and Navigation . .	60	127	11,220	...	37,204	...	14
TOTAL .			517,794	...	37,204	...	15
Buildings and Roads:							
Military Works	62	141	686,356	14,430	104,868	17,308	16
Civil Works	62	141	252,971	162,500	313,453	166,235	17
TOTAL .			939,327	176,930	418,321	183,543	18
Army Services:							
Army: Effective	63	156	7,487,660	...	...	...	19
" Non-Effective	63	156	396,583	...	...	...	20
TOTAL .			7,884,243	...	...	...	21
Special Defence Works . . .	65	170	34,903	...	12,478	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			18,743,299	1,114,517	2,381,072	663,085	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year . .	68	174	384	...	95,728	...	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances .	68	174	...	*119,537*	...	*29,745*	25
Total Expenditure charged against Revenue			18,743,683	994,980	2,476,800	633,340	26
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	176	*—135,189*	163,370	134,243	...	27
Irrigation Works	69	176	6,968	...	...	...	28
TOTAL .			*—128,221*	163,370	134,243	...	29
Capital Charge involved in Redemption of Liabilities	72	185	...	...	...	...	30

REVENUES of *India* in *India* and in *England*, for the Year ended 31st March 1887—*continued.*

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,594,160	3,085,366	1,966,426	3,339,992	4,653,410	26,583,075	5,324,872	2,002,502	33,910,449
2	336	160,922	...	...	...	183,077	...	...	183,077
3	684,397	100,270	1,314,668	20,144	125,596	5,219,889	...	...	5,219,889
4	206,775	17,424	19,832	...	...	2,423,448	566,049	212,871	3,202,368
5	...	...	...	...	...	...	1,677,700	630,925	2,308,625
6	...	...	...	...	347	347	343,631	129,228	473,206
7	12,484	15,375	131	22,468	29,921	600,833	...	...	600,833
8	...	...	...	...	...	10,648	2,696,976	1,014,240	3,721,864
9	30,787	4,000	...	...	...	45,243	...	...	45,243
10	13,071	2,078	34,747	3,889	4,713	94,399	...	...	94,399
11	947,514	139,147	1,369,378	46,501	160,577	8,394,807	5,284,356	1,987,264	15,666,427
12	133,260	220,615	135,608	104,917	32,373	626,773	...	...	626,773
13	227,349	258,668	...	...	...	992,591	...	...	992,591
14	123,545	21,677	63,593	270,696	161,434	689,369	1,396	525	691,290
15	484,154	500,960	199,201	375,613	193,807	2,308,733	1,396	525	2,310,654
16	5,393	10,697	22,977	56,721	140,263	1,059,013	1,908	717	1,061,638
17	819,189	566,100	427,445	603,371	710,412	4,021,676	86,081	32,372	4,140,129
18	824,582	576,797	450,422	660,092	850,675	5,080,689	87,989	33,089	5,201,767
19	..	...	...	3,973,359	2,310,178	13,771,197	1,786,601	671,879	16,229,677
20	...	...	...	303,579	149,157	849,319	1,777,565	668,481	3,295,365
21	...	...	...	4,276,938	2,459,335	14,620,516	3,564,166	1,340,360	19,525,042
22	...	...	...	...	75,729	123,110	147,170	55,346	325,626
23	8,850,746	4,463,192	3,985,427	8,699,136	8,393,533	57,294,007	14,409,949	5,419,086	77,123,042
24	52,488	...	23,820	144,062	...	316,482	...	...	316,482
25	...	*10,120*	...	...	*121,415*	*280,817*	...	...	*280,817*
26	8,903,234	4,453,072	4,009,247	8,843,198	8,272,118	57,329,672	14,409,949	5,419,086	77,158,707
27	298,078	*—25,811*	2,421,261	448,250	1,019	3,305,221	1,321,074	496,810	5,123,105
28	57,636	168,285	190,117	98,034	23,575	544,615	2,009	755	547,379
29	355,714	142,474	2,611,378	546,284	24,594	3,849,836	1,323,083	497,565	5,670,484
30	...		...	...	...	...	4,914,546	...	4,914,546

(a) *See* foot-note (*b*) to Account No. 2

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1887.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*—			
Land Revenue	1,094	...	1,094
Opium	1,854	...	1,854
Salt	7	...	7
Stamps	44,470	...	44,470
Excise	161	...	161
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	...	2,436	2,436
Registration	...	...	...
TOTAL	47,586	2,436	50,022
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,596,975	2,596,975
Interest on other Obligations	...	218	218
TOTAL	...	2,597,193	2,597,193
Post Office, Telegraph, and Mint:			
Post Office	49,125	68,000	117,125
Telegraph	70,223	41,548	111,771
Mint	6,598	88	6,686
TOTAL	125,946	109,636	235,582
Salaries and Expenses of Civil Departments:			
General Administration	15,656	232,592	248,248
Law and Justice	154	913	1,067
Police	...	..	...
Marine (including River Navigation)	155,958	74,544	230,502
Education	...	440	440
Ecclesiastical	...	300	300
Medical	...	7,169	7,169
Political	3,232	26,593	29,825
Scientific and other Minor Departments	9,217	11,125	20,342
TOTAL	184,217	353,676	537,893
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	18,287	18,287
Civil Furlough and Absentee Allowances	...	187,742	187,742
Superannuation Allowances and Pensions	...	1,575,929	1,575,929
Stationery and Printing	81,632	10,194	91,826
Miscellaneous	...	30,398	30,398
TOTAL	81,632	1,822,550	1,904,182
Carried forward	439,381	4,885,491	5,324,872

No. 4.—STATEMENT showing the details of Expenditure in England, for the Year ended 31st March 1887—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	439,381	4,885,491	5,324,872
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways: Working Expenses	...	...	...
Interest on Debt	...	566,049	566,049
Annuities in purchase of Railways	...	1,677,700	1,677,700
Interest on Capital deposited by Companies	...	343,631	343,631
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,696,976	2,696,976
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,284,356	5,284,356
Irrigation:			
Major Works: Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,396	...	1,396
TOTAL	1,396	...	1,396
Buildings and Roads:			
Military Works	1,908	...	1,908
Civil Works	1,009	85,072	86,081
TOTAL	2,917	85,072	87,989
Army Services:			
Army: Effective	487,278	1,299,323	1,786,601
" Non-Effective	...	1,777,565	1,777,565
TOTAL	487,278	3,076,888	3,564,166
Special Defence Works	146,768	402	147,170
Total Expenditure charged against Revenue	1,077,740	13,332,209	14,409,949
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,309,013	12,061	1,321,074
Irrigation Works	2,009	...	2,009
TOTAL	1,311,022	12,061	1,323,083
Capital Charge involved in Redemption of Liabilities	...	4,914,546	4,914,546

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	India. Imperial.	India. Provincial.	India. Local.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Principal Heads of Revenue:				
Land Revenue	14,106,066	8,819,108	130,550	23,055,724
Opium	8,942,976		...	8,942,976
Salt	6,621,128	36,516	...	6,657,644
Stamps	1,898,304	1,852,916	...	3,751,280
Excise	2,225,101	2,147,009	3,064	4,375,174
Provincial Rates	1,376	649,340	2,349,145	2,999,861
Customs	1,072,817	173,476	..	1,246,293
Assessed Taxes	1,103,300	251,435	...	1,354,735
Forest	501,518	602,452	...	1,103,970
Registration	150,553	148,504	...	299,059
Tributes from Native States	695,415	...	..	695,415
TOTAL	37,318,616	14,680,756	2,482,759	54,482,131
Interest	578,627	16,997	18,021	613,645
Post Office, Telegraph, and Mint:				
Post Office	1,149,565	2,322	2,420	1,154,307
Telegraph	679,179	416		679,595
Mint	180,346	...	...	180,346
TOTAL	2,009,090	2,738	2,420	2,014,248
Receipts by Civil Departments:				
Law and Justice	56,249	530,866	81	587,196
Police	11,836	257,287	46,740	315,863
Marine	83,126	116,866	37	200,029
Education	1,417	141,808	65,170	208,395
Medical	16	49,030	12,141	61,187
Scientific and other Minor Departments	23,797	46,712	14,229	84,738
TOTAL	176,441	1,142,569	138,398	1,457,408
Miscellaneous:				
Receipts in aid of Superannuation, &c.	223,735	34,429	80	258,244
Stationery and Printing	49,545	47,271	...	96,816
Miscellaneous	81,291	133,485	127,563	342,339
TOTAL	354,571	215,185	127,643	697,399
Railways:				
State Railways (gross Earnings)	9,720,058	1,108,653	...	10,828,711
Guaranteed Companies (net Traffic Receipts)	3,647,116	...	...	3,647,116
Subsidized Companies (Repayment of Advances of Interest)	1,584	32	...	1,616
TOTAL	13,368,758	1,108,685	...	14,477,443
Irrigation:				
Major Works: Direct Receipts	313,367	596,457	...	900,824
Portion of Land Revenue due to Irrigation	597,469	..	..	597,469
Minor Works and Navigation	32,936	115,007	1,469	149,412
TOTAL	943,772	711,464	1,469	1,656,705
Buildings and Roads:				
Military Works	188,384	...	...	188,384
Civil Works	9,588	323,464	175,478	508,530
TOTAL	197,972	323,464	175,478	696,914
Receipts by Military Department:				
Army: Effective	864,240	...	...	864,240
Non-Effective	49,978	..	..	49,978
TOTAL	914,218	..	..	914,218
GRAND TOTAL, REVENUE Rs.	55,862,065	18,201,858	2,946,188	77,010,111

divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1887.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	138,414	72,390	3,728	214,532
Assignments and Compensations	542,282	904,655	...	1,446,937
Charges in respect of Collection, *viz.*—				
Land Revenue	317,647	2,684,740	460,360	3,462,747
Opium (including cost of Production)	2,726,512	...	...	2,726,512
Salt (including cost of Production)	388,715	97,447	...	486,162
Stamps	21,539	64,081	...	85,620
Excise	58,244	57,595	669	116,508
Provincial Rates	...	21,596	29,509	51,105
Customs	...	135,818	...	135,818
Assessed Taxes	44,066	6,092	...	50,158
Forest	312,089	404,324	...	716,413
Registration	92,729	92,116	...	184,845
TOTAL	4,642,237	4,540,854	494,266	9,677,357
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	375,388	...	...	375,388
Interest on other Obligations	358,378	....	2,729	361,107
TOTAL	733,766	...	2,729	736,495
Post Office, Telegraph, and Mint:				
Post Office	1,079,312	39,369	70,439	1,189,120
Telegraph	560,038	622	...	560,660
Mint	71,306	...	...	71,306
TOTAL	1,710,656	39,991	70,439	1,821,086
Salaries and Expenses of Civil Departments:				
General Administration	615,600	707,843	68,826	1,392,269
Law and Justice	193,196	3,201,696	93	3,394,985
Police	442,526	2,527,030	315,541	3,285,097
Marine (including River Navigation)	404,773	122,695	3,470	530,938
Education	15,844	841,783	447,105	1,304,732
Ecclesiastical	158,576	...	...	158,576
Medical	23,441	572,943	150,436	746,820
Political	713,536	57	180	713,773
Scientific and other Minor Departments	274,034	132,024	25,092	431,150
TOTAL	2,841,526	8,106,071	1,010,743	11,958,340
Miscellaneous Civil Charges:				
Territorial and Political Pensions	622,524	...	...	622,524
Civil Furlough and Absentee Allowances	1,787	...	...	1,787
Superannuation Allowances and Pensions	91,276	599,583	1,624	692,483
Stationery and Printing	73,899	357,831	3,941	435,671
Exchange	26,302	...	...	26,302
Miscellaneous	89,700	137,834	74,476	302,010
TOTAL	905,488	1,095,248	80,041	2,080,777
Famine Relief and Insurance				
Famine Relief	...	518	523	1,041
Construction of Protective Railways	200,000	...	...	200,000
Construction of Protective Irrigation Works	107,979	...	...	107,979
TOTAL	307,979	518	523	309,020
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	183,077	...	183,077
Railway Revenue Account:				
State Railways: Working Expenses	4,554,385	665,504	...	5,219,889
Interest on Debt	2,026,745	396,703	...	2,423,448
Interest on Capital deposited by Companies	347	...	...	347
Guaranteed Companies: Surplus Profits, Land and Supervision	600,833	...	...	600,833
Interest	10,648	...	...	10,648
Subsidized Companies: Land, &c.	30,680	14,563	...	45,243
Miscellaneous Railway Expenditure	81,270	13,129	...	94,399
TOTAL	7,304,908	1,089,899	...	8,394,807
Irrigation:				
Major Works: Working Expenses	279,893	346,880	...	626,773
Interest on Debt	506,574	486,017	...	992,591
Minor Works and Navigation	531,288	154,388	3,693	689,369
TOTAL	1,317,755	987,285	3,693	2,308,733
Buildings and Roads:				
Military Works	1,059,013	...	...	1,059,013
Civil Works	614,672	1,982,497	1,424,507	4,021,676
TOTAL	1,673,685	1,982,497	1,424,507	5,080,689
Army Services:				
Army: Effective	13,771,197	...	...	13,771,197
Non-Effective	849,319	...	...	849,319
TOTAL	14,620,516	...	...	14,620,516
Special Defence Works	123,110			123,110
	36,181,626	18,025,440	3,086,941	57,294,007
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	+147,225	+35,665
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—111,560	...	
GRAND TOTAL, EXPENDITURE . Rx.	36,181,626	17,913,880	3,234,166	57,329,672

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Principal Heads of Revenue:										
Land Revenue	112,381	438,665	974,519	178,591	2,566,478	4,201,026	1,163,996	2,986,021	1,484,389	14,106,066
Opium	219	21,470	33,273	41,960	6,212,405	43,732	3,161	...	2,586,756	8,942,976
Salt	1,595,726	62,231	22,000	...	1,948,510	...	...	1,413,010	1,579,651	6,621,128
Stamps	42,054	73,453	47,756	37,108	673,159	318,423	175,720	291,034	239,657	1,898,364
Excise	71,366	128,760	129,923	109,918	506,291	288,910	68,493	458,329	463,111	2,225,101
Provincial Rates	1,376	...	...	...	...	...	...	...	...	1,376
Customs	...	...	422,683	...	308,621	...	...	123,102	218,411	1,072,817
Assessed Taxes	124,162	28,742	16	20,505	287,777	162,405	93,380	132,672	253,641	1,103,300
Forest	12,949	47,871	110,741	10,600	32,682	78,678	56,363	...	151,634	501,518
Registration	1,640	3,911	1,648	1,821	51,922	17,232	9,643	43,561	19,177	150,555
Tributes from Native States	219,749	14,601	...	10	...	...	27,948	344,643	88,464	695,415
TOTAL	2,181,622	819,704	1,742,559	400,513	12,587,845	5,110,406	1,598,704	5,792,372	7,084,891	37,318,616
Interest	271,330	931	3,994	333	65,261	14,672	17,617	32,429	172,060	578,627
Post Office, Telegraph, and Mint:										
Post Office	78,498	46,158	46,247	28,168	245,532	161,635	156,768	186,772	199,787	1,149,565
Telegraph	679,179	...	...	...	...	...	...	...	...	679,179
Mint	103,214	...	...	...	...	...	...	40	77,092	180,346
TOTAL	860,891	46,158	46,247	28,168	245,532	161,635	156,768	186,812	276,879	2,009,090
Receipts by Civil Departments:										
Law and Justice	45,065	...	11,184	...	...	...	...	...	...	56,249
Police	6,612	...	5,186	...	...	...	38	...	...	11,836
Marine	83,126	...	...	...	...	...	...	...	...	83,126
Education	1,417	...	...	...	...	...	...	...	...	1,417
Medical	16	...	...	...	...	...	...	...	...	16
Scientific and other Minor Departments	23,797	...	...	...	...	...	...	...	...	23,797
TOTAL	160,033	...	16,370	...	...	...	38	...	...	176,441
Miscellaneous:										
Receipts in aid of Superannuation, &c.	110,419	1,910	1,948	1,377	18,462	13,474	6,861	39,685	29,599	223,735
Stationery and Printing	30,248	1,975	1,491	187	2,221	1,184	10,528	920	791	49,545
Miscellaneous	25,375	92	15,426	142	8,334	545	288	1,068	30,021	81,291
TOTAL	166,042	3,977	18,865	1,706	29,017	15,203	17,677	41,673	60,411	354,571
Railways:										
State Railways (gross Earnings)	6,437,833	84,941	...	...	571,711	9,234	2,373,245	37,401	205,693	9,720,058
Guaranteed Companies (net Traffic Receipts)	3,647,116	...	...	...	...	...	...	...	...	3,647,116
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	1,584	...	1,584
TOTAL	10,084,949	84,941	...	...	571,711	9,234	2,373,245	38,985	205,693	13,368,758
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	2,070	252,581	22,076	36,640	313,367
Portion of Land Revenue due to Irrigation	...	...	...	...	...	87,238	68,144	390,222	51,865	597,469
Minor Works and Navigation	1,511	...	...	...	486	...	13,197	2,355	15,387	32,936
TOTAL	1,511	...	...	...	486	89,308	333,922	414,653	103,892	943,772
Buildings and Roads:										
Military Works	171,864	281	646	476	746	103	601	2,398	11,269	188,384
Civil Works	7,291	...	2,193	...	104	...	...	...	...	9,588
TOTAL	179,155	281	2,839	476	850	103	601	2,398	11,269	197,972
Receipts by Military Department:										
Army: Effective	463,833	...	...	...	...	...	...	241,728	158,679	864,240
Non-Effective	23,410	...	...	...	...	...	...	15,684	10,884	49,978
TOTAL	487,243	...	...	...	...	...	...	257,412	169,563	914,218
TOTAL, IMPERIAL REVENUE Rs.	14,392,776	955,992	1,830,874	431,196	13,500,702	5,400,561	4,498,572	6,766,734	8,084,658	55,862,065

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1887.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	7,487	1,040	16,314	620	40,735	7,982	7,226	20,970	36,040	138,414
Assignments and Compensations	299,058	5,316	...	3,576	16,497	7,267	18,543	114,315	77,710	542,282
Charges in respect of Collection, *viz.*—										
Land Revenue	53,545	17,082	126,144	15,605	16,638	62,401	26,232	...	...	317,647
Opium (including cost of Production)	1,405	...	...	...	2,722,649	...	...	...	2,458	2,726,512
Salt (including cost of Production)	145,304	...	...	...	22	...	...	138,602	104,787	388,715
Stamps	—42,684	1,939	1,223	1,374	24,257	8,564	7,751	8,143	10,972	21,539
Excise	626	3,475	1,638	220	18,890	5,668	2,886	12,042	12,793	58,244
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	105	93	...	521	22,666	3,552	3,369	5,833	7,927	44,066
Forest	22,452	24,915	53,747	10,557	21,139	45,968	35,811	...	97,500	312,089
Registration	590	2,020	721	1,121	28,119	9,372	5,136	30,713	14,937	92,729
TOTAL	487,888	55,880	199,787	33,600	2,911,612	150,774	106,954	330,618	365,124	4,642,237
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	369,019	268	...	26	604	1,539	1,727	649	1,556	375,388
Interest on other Obligations	293,155	357	211	3	11,477	839	5,433	5,183	41,720	358,378
TOTAL	662,174	625	211	29	12,081	2,378	7,160	5,832	43,276	733,766
Post Office, Telegraph, and Mint:										
Post Office	80,288	39,803	29,677	30,266	359,265	129,166	125,443	113,254	172,150	1,079,312
Telegraph	560,038	...	...	...	...	...	...	...	...	560,038
Mint	35,841	...	...	...	...	...	...	...	35,465	71,306
TOTAL	676,167	39,803	29,677	30,266	359,265	129,166	125,443	113,254	207,615	1,710,656
Salaries and Expenses of Civil Departments:										
General Administration	432,263	6,310	35,457	4,495	26,374	22,620	16,413	29,100	42,568	615,600
Law and Justice	155,533	...	37,663	...	...	...	...	...	...	193,196
Police	54,686	446	349,022	...	6,483	2,410	21,596	2,647	5,236	442,526
Marine (including River Navigation)	404,773	...	...	...	...	...	...	...	...	404,773
Education	15,734	...	110	...	...	...	...	...	...	15,844
Ecclesiastical	16,985	4,457	6,498	1,940	18,824	24,642	21,565	32,745	30,920	158,576
Medical	16,450	...	6,991	...	...	...	...	...	...	23,441
Political	482,383	1,610	25,574	4,384	2,679	11,181	73,826	21,640	90,250	713,536
Scientific and other Minor Departments	266,514	...	674	...	626	11	1,258	1,857	3,094	274,034
TOTAL	1,845,321	12,823	461,989	10,819	54,986	60,864	134,658	87,998	172,068	2,841,526
Miscellaneous Civil Charges:										
Territorial and Political Pensions	165,200	30,475	12,429	2,154	97,880	80,624	44,318	109,764	79,680	622,524
Civil Furlough and Absentee Allowances	472	...	...	...	1,100	3	...	42	170	1,787
Superannuation Allowances and Pensions	70,846	...	517	...	305	...	27	12,176	7,405	91,276
Stationery and Printing	—57,164	...	3,484	...	90,749	...	...	28,407	8,423	73,899
Exchange	26,302	...	...	...	...	...	...	...	...	26,302
Miscellaneous	53,381	424	14,680	1,446	4,630	4,611	4,564	3,636	2,328	89,700
TOTAL	259,037	30,899	31,110	3,600	194,664	85,238	48,909	154,025	98,006	905,488
Famine Relief and Insurance:										
Construction of Protective Railways	200,000	...	...	...	...	...	...	...	...	200,000
Construction of Protective Irrigation Works	...	...	...	...	8,400	11,969	9,877	36,514	41,219	107,979
TOTAL	200,000	...	...	...	8,400	11,969	9,877	36,514	41,219	307,979
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	2,643,093	70,364	...	...	370,103	8,199	1,316,886	20,144	125,596	4,554,385
Interest on Debt	2,026,745	...	...	...	...	...	...	...	...	2,026,745
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	347	347
Guaranteed Companies: Surplus Profits, Land & Supervision	520,452	2	...	...	12,484	15,375	131	22,468	29,921	600,833
Interest	10,648	...	...	...	...	...	...	...	...	10,648
Subsidized Companies: Land, &c.	...	...	...	...	30,680	...	...	...	...	30,680
Miscellaneous Railway Expenditure	24,351	...	—87	11,637	7,584	...	34,747	...	3,038	81,270
TOTAL	5,225,289	70,366	—87	11,637	420,851	23,574	1,351,764	42,612	158,902	7,304,908
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	6,995	135,608	104,917	32,373	279,893
Interest on Debt	506,574	...	...	...	...	...	...	...	...	506,574
Minor Works and Navigation	11,220	...	13,820	...	54,424	569	61,406	228,415	161,434	531,288
TOTAL	517,794	...	13,820	...	54,424	7,564	197,014	333,332	193,807	1,317,755
Buildings and Roads:										
Military Works	686,356	14,430	104,868	17,308	5,393	10,697	22,977	56,721	140,263	1,059,013
Civil Works	247,469	2,107	171,550	6,055	51,026	21,734	85,737	4,339	24,655	614,672
TOTAL	933,825	16,537	276,418	23,363	56,419	32,431	108,714	61,060	164,918	1,673,685
Army Services:										
Army: Effective	7,487,660	...	...	...	...	...	...	3,973,359	2,310,178	13,771,197
Non-Effective	396,583	...	...	...	...	...	...	303,579	149,157	849,319
TOTAL	7,884,243	...	...	...	...	...	...	4,276,938	2,459,335	14,620,516
Special Defence Works	34,903	...	12,478	...	...	...	...	...	75,729	123,110
TOTAL, IMPERIAL EXPENDITURE Rx.	18,726,641	226,933	1,025,403	113,314	4,072,702	503,958	2,090,493	5,442,183	3,979,999	36,181,626

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	187,009	506,269	252,051	1,311,008	1,561,971	937,472	1,358,287	2,705,041	8,819,108
Opium	...	...	...	...	..	..	...	...	...	...
Salt	...	...	10,756	..	10,212	...	...	12,012	3,536	36,516
Stamps	...	73,454	44,300	37,108	673,159	318,423	175,720	291,034	239,658	1,852,916
Excise	...	128,761	123,197	109,917	506,292	288,909	68,493	458,329	463,111	2,147,009
Provincial Rates	...	16,664	...	...	399,525	167,907	65,244	...	...	649,340
Customs	...	..	158,515	...	6,881	...	...	2,634	5,446	173,476
Assessed Taxes	...	11,604	...		76,680	59,663	18,997	21,673	62,818	251,435
Forest	...	47,870	99,933	10,601	32,681	78,678	56,364	124,691	151,634	602,452
Registration	...	3,911	1,237	1,820	51,922	17,233	9,643	43,561	19,177	148,504
Tributes from Native States	...		...	...	...	...	...	...	..	...
TOTAL	...	469,273	944,267	411,497	3,068,360	2,492,784	1,331,933	2,312,221	3,650,421	14,680,756
Interest	...	342	...	56	8,264	2,051	730	234	5,320	16,997
Post Office, Telegraph, and Mint:										
Post Office	...	...	...	...	...	...	2,197	5	120	2,322
Telegraph	...	...	...	...	106	...	...	...	310	416
Mint	...	..	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	106	...	2,197	5	430	2,738
Receipts by Civil Departments:										
Law and Justice	...	49,419	43,669	14,930	150,094	101,273	63,837	55,577	52,067	530,866
Police	...	3,670	13,652	10,546	66,926	35,348	61,243	35,440	30,462	257,287
Marine		...	20,909	195	89,719	.	...	451	5,592	116,866
Education	...	13,871	1,839	3,929	52,882	16,172	7,607	16,456	29,052	141,808
Medical	...	364	965	127	15,648	600	3,868	14,105	13,353	49,030
Scientific and other Minor Departments	...	1,047	1,092	7	12,222	10,479	4,829	14,709	2,327	46,712
TOTAL	...	68,371	82,126	29,734	387,491	163,872	141,384	136,738	132,853	1,142,569
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	800	600	487	4,624	2,076	5,479	2,107	18,256	34,429
Stationery and Printing	...	1,638	436	274	20,253	5,005	6,446	8,346	4,873	47,271
Miscellaneous	...	3,391	3,036	3,125	70,276	27,031	15,043	6,864	4,719	133,485
TOTAL	...	5,829	4,072	3,886	95,153	34,112	26,968	17,317	27,848	215,185
Railways:										
State Railways (gross Earnings)	...	131,760	291,663	4,137	527,161	146,612	7,320	...	...	1,108,653
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	32	...	...	...	32
TOTAL	...	131,760	291,663	4,137	527,161	146,644	7,320	...	...	1,108,685
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	138,663	457,794	...	...	...	596,457
Portion of Land Revenue due to Irrigation	...	...	...	...	..	..	.	...	...	...
Minor Works and Navigation	...	...	2,871	...	83,917	16,131	4,641	7,447	...	115,007
TOTAL	...	...	2,871	...	222,580	473,925	4,641	7,447	...	711,464
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works		7,847	4,452	727	86,735	90,857	45,643	11,236	75,967	323,464
TOTAL	...	7,847	4,452	727	86,735	90,857	45,643	11,236	75,967	323,464
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	683 422	1,329,451	450,037	4,395,850	3,404,245	1,560,816	2,485,198	3,892,839	18,201,858

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1887.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	908	9,225	653	12,032	7,710	6,099	7,488	28,275	72,390
Assignments and Compensations	...	369	...	...	14,463	17,350	...	...	872,473	904,055
Charges in respect of Collection, *viz.*:										
Land Revenue	...	86,507	117,996	79,764	333,504	730,667	202,859	458,205	673,238	2,684,740
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	248	...	1,100	...	...	...	96,099	97,447
Stamps	...	1,940	1,079	1,374	24,258	8,563	7,752	8,143	10,972	64,081
Excise	...	3,474	1,617	226	18,891	5,668	2,885	12,041	12,793	57,595
Provincial Rates	...	...	...	...	3,778	640	17,178	...	...	21,596
Customs	...	...	17,107	...	51,371	...	...	17,615	49,725	135,818
Assessed Taxes	...	14	...	...	4,378	316	56	333	995	6,092
Forest	...	24,915	53,528	10,557	21,139	45,968	35,812	114,906	97,499	404,324
Registration	...	2,019	697	1,122	28,118	9,373	5,137	30,713	14,937	92,116
TOTAL	...	120,146	201,497	93,696	515,032	826,255	277,778	649,444	1,857,006	4,540,854
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Post Office, Telegraph, and Mint:										
Post Office	...	5,333	5,108	199	...	...	7,410	10,630	10,689	39,369
Telegraph	...	...	...	...	86	...	...	...	536	622
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,333	5,108	199	86	...	7,410	10,630	11,225	39,991
Salaries and Expenses of Civil Departments:										
General Administration	...	36,155	41,021	18,708	159,389	128,623	95,406	105,304	123,237	707,843
Law and Justice	...	129,993	194,663	61,637	961,875	517,421	353,811	481,111	501,185	3,201,696
Police	...	132,089	266,196	95,436	470,384	376,498	308,457	391,953	486,017	2,527,030
Marine (including River Navigation)	...	...	24,216	4,578	85,301	...	...	1,839	6,761	122,695
Education	...	47,155	35,582	16,975	335,390	36,853	82,958	126,708	160,162	841,783
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	27,237	20,498	13,864	146,404	65,484	55,342	114,767	129,347	572,943
Political	...	...	57	...	...	...	...	...	...	57
Scientific and other Minor Departments	...	4,845	5,132	783	29,512	20,549	9,401	39,477	22,325	132,024
TOTAL	...	377,474	587,365	211,981	2,188,255	1,145,428	905,375	1,261,159	1,429,034	8,106,071
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	15,447	19,678	6,066	126,736	137,839	64,856	98,346	130,615	599,583
Stationery and Printing	...	12,104	17,082	5,769	103,935	54,575	43,548	66,730	54,088	357,831
Miscellaneous	...	4,905	3,892	1,642	37,683	22,720	5,998	25,194	35,800	137,834
TOTAL	...	32,456	40,652	13,477	268,354	215,134	114,402	190,270	220,503	1,095,248
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	518	...	518
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	518	...	518
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	21,819	336	160,922	...	...	...	183,077
Railway Revenue Account:										
State Railways: Working Expenses	...	80,370	173,250	7,737	314,294	92,071	—2,218	...	...	665,504
Interest on Debt	...	43,288	109,384	...	206,775	17,424	19,832	...	...	396,703
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c	...	...	...	10,456	107	4,000	...	...	...	14,563
Miscellaneous Railway Expenditure	...	...	...	...	5,487	2,078	...	3,889	1,675	13,129
TOTAL	...	123,658	282,634	18,193	526,663	115,573	17,614	3,889	1,675	1,089,899
Irrigation:										
Major Works: Working Expenses	...	...	...	...	133,260	213,620	...	...	...	346,880
Interest on Debt	...	...	...	...	227,349	258,668	...	...	...	486,017
Minor Works and Navigation	...	...	19,793	...	69,063	21,108	2,143	42,281	...	154,388
TOTAL	...	...	19,793	...	429,672	493,396	2,143	42,281	...	987,285
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	139,054	122,954	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497
TOTAL	...	139,054	122,954	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497
Army Services:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	798,121	1,260,003	421,682	4,324,603	3,242,908	1,582,796	2,396,415	3,998,912	18,025,440
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	+71,743	...	+52,911	...	+3,106	+78,689	...	} —111,560
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—115,656	...	—28,576	...	—12,408	...	...	—161,369	
TOTAL, PROVINCIAL EXPENDITURE Rx.	...	682,465	1,331,746	393,106	4,377,514	3,230,500	1,585,902	2,475,104	3,837,543	17,913,880

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Land Revenue	...	...	375	...	...	...	2,742	114,594	12,839	130,550
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...		...	...	...	...	...	...	...
Excise	1,810	...	1,254	...	...	...	...	...	...	3,064
Provincial Rates	7,783	56,637	102,827	51,349	404,088	500,699	308,478	649,692	267,592	2,349,145
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	9,593	56,637	104,456	51,349	404,088	500,699	311,220	764,286	280,431	2,482,759
Interest	38	18	...	...	6,119	2,581	...	8,071	1,194	18,021
Post Office, Telegraph, and Mint:										
Post Office	...	...	23	...	1,263	...	1,134	...	...	2,420
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23	...	1,263	...	1,134	...	...	2,420
Receipts by Civil Departments:										
Law and Justice	81	...	...	...	...	...	...	...	...	81
Police	565	13,766	2,922	...	3,814	...	3,310	...	22,363	46,740
Marine	...	...	37	...	...	...	...	...	...	37
Education	582	822	94	107	97	11,522	2,325	11,885	37,736	65,170
Medical	328	444	63	8	32	9,341	564	1,199	162	12,141
Scientific and other Minor Departments	116	310	1	4,689	2,632	38	4,987	...	1,456	14,229
TOTAL	1,672	15,342	3,117	4,804	6,575	20,901	11,186	13,084	61,717	138,398
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	80		80
Stationery and Printing	...	...	...	...	...	...		...	...	...
Miscellaneous	3,532	5,409	9,649	1,796	13,116	13,810	15,966	49,906	14,379	127,563
TOTAL	3,532	5,409	9,649	1,796	13,116	13,810	15,966	49,986	14,379	127,643
Railways:										
State Railways (gross Earnings)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,316	...	153	...	...	1,469
TOTAL	...	...	...	...	1,316	...	153	...	...	1,469
Buildings and Roads:										
Military Works	...	...	...		...	...	...	...	...	...
Civil Works	2,207	7,219	4,701	12,040	2,205	6,878	18,279	80,390	41,559	175,478
TOTAL	2,207	7,219	4,701	12,040	2,205	6,878	18,279	80,390	41,559	175,478
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...		...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rs.	17,042	84,625	121,946	69,989	434,682	544,869	357,938	915,817	399,280	2,946,188

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1887.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Refunds and Drawbacks	1	10	309	140	962	181	27	1,624	474	3,728
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,272	33,475	...	...	...	2,000	103,365	318,111	137	460,360
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	669	...	...	...	...	...	...	...	...	669
Provincial Rates	...	...	5,099	410	18,838	...	...	...	5,162	29,509
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,942	33,485	5,408	550	19,800	2,181	103,392	319,735	5,778	494,266
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	980	1,749	2,729
TOTAL	...	...	...	...	...	...	...	980	1,749	2,729
Post Office, Telegraph, and Mint:										
Post Office	73	...	6,652	3,253	34,361	19,239	6,861	...	...	70,439
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	6,652	3,253	34,361	19,239	6,861	...	...	70,439
Salaries and Expenses of Civil Departments:										
General Administration	25	3,173	1,358	...	14,784	9,664	15,106	14,662	10,054	68,826
Law and Justice	93	...	...	...	...	...	...	...	...	93
Police	1,687	4,575	36,025	...	110	244,591	999	...	27,554	315,541
Marine (including River Navigation)	...	...	3,470	...	...	...	...	...	...	3,470
Education	1,808	20,204	13,818	15,189	2,247	137,013	57,423	64,451	134,952	447,105
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,754	4,286	2,577	4,015	110	44,540	27,984	50,395	14,785	150,436
Political	180	...	...	...	...	...	...	...	...	180
Scientific and other Minor Departments	534	1,058	652	4,000	2,553	279	10,876	...	5,140	25,092
TOTAL	6,081	33,296	57,900	23,204	19,804	436,087	112,388	129,408	192,485	1,010,743
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	164	120	67	160	43	299	182	554	35	1,624
Stationery and Printing	...	25	...	...	2,672	...	570	...	674	3,941
Miscellaneous	896	675	3,099	3,059	4,745	354	5,067	48,963	7,618	74,476
TOTAL	1,060	820	3,166	3,219	7,460	653	5,819	49,517	8,327	80,041
Famine Relief and Insurance:										
Famine Relief	...	523	...	...	...	...	...	...	...	523
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	523	...	...	...	...	...	...	...	523
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Advances of Interest	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,591	...	58	...	44	...	...	3,693
TOTAL	...	...	3,591	...	58	...	44	...	...	3,693
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	5,502	21,339	18,949	97,863	371,958	258,166	83,634	360,808	206,288	1,424,507
TOTAL	5,502	21,339	18,949	97,863	371,958	258,166	83,634	360,808	206,288	1,424,507
Army Services:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	16,658	89,463	95,606	128,089	453,441	716,326	312,138	800,539	414,622	3,086,941
Add—Portion of Local Revenue not spent in the year	+384	...	+23,985	...	...	+2,288	+20,714	+65,373	+39,954	+147,225
Deduct—Portion of Local Expenditure defrayed from Local balances	...	−3,881	...	−1,169	−423	...	...	...	...	
TOTAL, LOCAL EXPENDITURE . Rs.	17,042	85,582	119,651	126,920	453,018	718,614	332,852	925,911	454,576	3,234,166

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Revenue	2	5	77,010,111	237,651	77,247,762
Exchange added to Revenue	2	5	89,372	...	89,372
TOTAL			77,099,483	237,651	77,337,134
Permanent Debt incurred:	75	196			
Sterling Debt.					
India 3½ p. c. Stock					
India 3 p. c. Stock					
Rupee Debt.					
4 p. c. Rupee Loan			...	4,914,546	
Stock Notes			...	5,207,446	
			1,200,000	...	
			8,860	...	
TOTAL			1,208,860	(a) 10,121,992	11,330,852
NET			...	...	9,727,538
Unfunded Debt:					
Treasury Notes	77	199	450	...	
Deposits of Service Funds	78	199	127,009	...	
Savings Bank Deposits	79	200	5,353,975	...	
TOTAL			5,481,434	...	5,481,434
NET			...	...	775,845
Deposits and Advances:					
Balances of Provincial Allotments	68	174	316,482	...	
Excluded Local Funds	80	201	678,794	...	
Political and Railway Funds	81	201	41,520	...	
Departmental and Judicial Deposits	82	202	14,959,691	...	
Advances	Vide Appendix A.	226	6,913,417	3,768	
Suspense Accounts		229	148,280	...	
Exchange on Remittance Accounts		230	1,362,389	...	
Miscellaneous		231	63,564	9,812	
TOTAL			24,484,137	13,580	24,497,717
NET					1,305,177
Loans to Municipalities, Native States, &c.	83	208	1,136,086	...	1,136,086
NET			...	...	82,826
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	216	700	4,135,372	
Repayments	84	216	1,828,137	4,439	
TOTAL			1,828,837	4,139,811	5,968,648
NET			...	...	0
Remittances:					
Inland Money Orders	Vide Appendix A.	234	10,538,909	...	
Other Local Remittances		235	11,175	...	
Other Departmental Accounts		232	143,178	...	
Net Receipts by Civil Treasuries from:					
Post Office		232	2,122,428	...	
Guaranteed Railways		232	3,722,951	...	
Net Receipts from Civil Treasuries by:					
Telegraph		232	62,548	...	
Marine		232	382,986	...	
Military		232	13,012,338	...	
Public Works		232	5,289,540	...	
Remittance Account between England and India	85	218	2,211,640	234,850	
TOTAL			37,497,693	234,859	37,732,552
NET			...	...	236,551
Secretary of State's Bills drawn	86	220	...	12,136,279	12,136,279
Total Receipts			148,736,530	26,884,172	175,620,702
Opening Balance	87	221	12,754,478	4,726,585	17,481,063
GRAND TOTAL			161,491,008	31,610,757	193,101,765

(a) Includes 4,914,546*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Scinde-Punjab and Delhi Railways.

EXPENDITURE of the GOVERNMENT of *India* in *India* and in *England*, for the Year March, 1887.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Expenditure	3	9	57,294,807	14,409,949	71,703,956
Exchange charged as Expenditure	3	9	5,419,086	...	5,419,086
Add—Provincial Surpluses transferred to "Deposits"	3	9	316,482	..	316,482
Deduct—Provincial Deficits charged against "Deposits"	3	9	—280,817	...	—280,817
TOTAL			62,748,758	14,409,949	77,158,707
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	3,849,836	1,323,083	
Capital charge involved in Redemption of Liabilities	3	9		4,914,546	
Exchange on Expenditure not charged to Revenue	3	9	497,565	...	
TOTAL			4,347,401	6,237,629	10,585,030
Permanent Debt discharged	75	196			
Sterling Debt.					
India 5 p. c. Stock			...	320	
India 4 p. c. Stock (besides £81,970, cancelled) (*b*)			...	...	
Eastern Bengal Railway Debentures			...	409,700	
East Indian Railway Debentures			...	1,000	
Rupee Debt.					
5½ p. c. Loans			890	...	
5 p. c. Loans			550	...	
4½ p. c. Loans			36,535	...	
4 p. c. Loans			1,147,985	...	
Stock Notes			6,334	...	
TOTAL			1,192,294	411,020	1,603,314
NET			...	...	0
Unfunded Debt:					
Special Loans	76	198	220	...	
Treasury Notes	77	199	2,300	...	
Deposits of Service Funds	78	199	69,909	...	
Savings Bank Deposits	79	200	4,633,160	...	
TOTAL			4,705,589	...	4,705,589
NET				...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	174	280,817	...	
Excluded Local Funds	80	201	717,372	...	
Political and Railway Funds	81	201	49,351	...	
Departmental and Judicial Deposits	82	202	14,915,051	...	
Advances	*Vide* Appendix A.	227	7,028,718	6,280	
Suspense Accounts		229	132,473	...	
Miscellaneous		231	62,478	...	
TOTAL			23,186,260	6,280	23,192,540
NET			...	...	0
Loans to Municipalities, Native States, &c.	83	208	1,053,260	...	1,053,260
NET			...	...	0
Payments to Railway Companies on Capital Account (*c*)					
For discharge of Debentures	84	216	...	1,417,800	
For Expenditure	84	216	3,641,145	1,594,076	
TOTAL			3,641,145	3,011,876	6,653,021
NET			...	...	684,373
Remittances:					
Inland Money Orders	*Vide* Appendix A.	234	10,519,085	...	
Other Departmental Accounts		233	155,388	...	
Net Payments into Civil Treasuries by:					
Post Office		233	2,137,247	...	
Guaranteed Railways		233	3,722,951	...	
Net Issues from Civil Treasuries to:					
Telegraph		233	62,234	...	
Marine		233	378,399	...	
Military		233	12,916,977	...	
Public Works		233	5,176,278	...	
Remittance Account between England and India	85	218	174,268	2,253,174	
TOTAL			35,242,827	2,253,174	37,496,001
NET			...	...	0
Secretary of State's Bills paid	86	220	12,177,689	...	12,177,689
Total Disbursements			148,295,223	26,329,928	174,625,151
Closing Balance	87	221	13,195,785	5,280,829	18,476,614
GRAND TOTAL			161,491,008	31,610,757	193,101,765

(*b*) £46,141, £3,368, and £25,381 Aggregating £74,890 cancelled by charge to E. Indian, Eastern Bengal and S. P. & Delhi Railways Sinking Funds—the purchase money £76,197, being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £7,080 is on account of Discount Sinking Fund and the cost of purchase 7,192*l.* is included under Interest on Debt.

(*c*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section A.—Revenue.

Revenue Rx. 54,482,131. Expenditure Rx. 9,746,191.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue.	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	41,782,143	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,313,548	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	214,532
Assignments and Compensations.	12	Expenditure	26	...	...	1,446,937
Land Revenue . .	13A	Receipts	27	...	23,055,724	...
" . .	13B	Expenditure	28	...	...	3,464,252
Opium . . .	14A	Receipts	30	...	8,942,976	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	2,729,063
Salt . . .	15A	Receipts	31	...	6,657,644	...
" . . .	15B	Expenditure	32	...	...	486,172
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	3,751,280	146,814
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,375,174	116,730
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	2,999,861	51,105
Customs . . .	19A	Receipts	37	...	1,246,293	...
" . . .	19B	Expenditure	38	...	...	135,818
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,354,735	50,158
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,103,970	719,765
Registration . .	22	Receipts and Expenditure . . .	42	...	299,059	184,845
Tributes . .	23	Receipts	43	...	695,415	.
		TOTAL .		...	54,482,131	9,746,191

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1887.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	1,481,163	32,756	92,116	254,374	102,827	581,198	16	210,674	2,755,124	38,277	2,716,847	*258,364	*7,207,646	10,515	377
India, General .	112,381	...	42,054	73,176	9,159	...	124,162	12,949	373,881	469,032	(a)—95,151	...	...	...	...
Central Provinces	625,674	...	146,907	257,521	73,301	...	40,346	95,741	1,239,490	71,570	1,167,920	84,048	11,505,149	13,895	101
Assam . .	430,642	...	74,216	219,835	51,349	...	20,505	21,201	817,748	7,133	810,615	41,798	4,815,157	19,393	168
Bengal . .	3,877,486	...	1,346,318	1,012,583	803,613	...	364,457	65,363	7,469,820	154,069	7,315,751	189,034	68,829,920	38,700	106
North-Western Provinces and Oudh.	5,850,235	...	636,846	577,819	668,606	...	222,068	157,356	8,112,930	441,658	7,671,272	105,471	44,107,061	72,733	173
Punjab . .	2,172,354	...	351,440	136,986	373,722	...	112,377	112,727	3,259,606	200,965	3,058,641	98,461	18,786,107	31,007	162
Madras . .	4,849,124	...	582,068	916,658	649,692	...	154,345	124,691	7,276,578	570,154	6,706,424	138,318	30,839,181	48,485	217
Bombay . .	4,254,134	...	479,315	926,222	267,592	...	316,459	303,268	6,546,990	1,360,690	5,186,300	124,457	16,383,422	41,671	316
	23,653,193	32,756	3,751,280	4,375,174	2,999,861	581,198	1,354,735	1,103,970	37,852,167	3,313,548	34,538,619	1,039,951	202,473,643	33,212	170
Salt . .	...	6,624,888	...	...	...	...	...	...	6,624,888	29,860	6,595,028	...	...	...	...
Customs . .	...	...	...	...	..	665,095	...	...	665,095	16,599	648,496	...	...	...	...
TOTAL . Rx.	23,653,193	6,657,644	3,751,280	4,375,174	2,999,861	1,246,293	1,354,735	1,103,970	45,142,150	3,360,007	41,782,143	1,039,951	202,473,643	40,177	206
Revenue per 1,000 Square Miles.	27,189	7,653	4,312	5,029	3,448	1,432	1,557	1,269	51,889	...	48,028	...	...	...	...
Revenue per 1,000 of Population.	118·8	33·4	18·8	21·9	15·7	6·2	6·8	5·5	226·8	...	209·8	...	...	...	...

* Includes approximate area (170,000 square miles) and estimated population (3,500,000) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	4,244	1,935	(b)25,848	1,403	24,328	15,862	13,349	27,964	51,950	166,883
Assignments & Compensations, Account No. 12, page 26.	299,058	5,685	...	3,576	30,960	24,617	18,543	114,315	950,183	1,446,937
Territorial & Political Pensions, Account No. 39, page 88.	165,200	30,475	12,429	2,154	97,880	80,624	44,318	109,764	79,680	622,524
Territorial & Political Pensions, paid in England .	...	...	...	...	(c)900	...	(d)17,387	...	...	18,287
Allowances to District and Village Officers, Account No. 13B, page 28 (e)	530	33,475	...	...	...	320,555	107,369	318,111	278,877	1,058,917
TOTAL . Rx.	469,032	71,570	38,277	7,133	154,068	441,658	200,966	570,154	1,360,690	3,313,548

(a) Excess charge. (b) Includes *Rx.* 11,519 on account of Refunds of Customs Duties, *Rx.* 501 Refunds of Salt Duties in Burma, and *Rx.* 183 Refunds of Upper Burma.
(c) Amount paid to the Members of the Bengal Nizamut family. (d) Amount paid to His Highness Maharajah Dhuleep Singh.
(e) Includes pay of Patwaris hitherto exhibited under this head, now transferred to charges of District Administration.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1887.

This Account includes only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are, since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	571	246	1,200	432	3,626	1,973	6,220	8,052	12,706	35,026
Stamps	438	1,116	1,336	474	12,612	8,686	3,525	7,456	9,851	45,494
Excise	19	58	10,310	163	1,768	439	220	921	24,846	38,744
Provincial Rates	1,555	13	272	140	2,535	181	56	1,624	474	6,850
Assessed Taxes	1,651	403	...	79	3,787	4,561	3,300	9,505	3,781	27,067
Forest	10	99	527	115	...	22	28	406	292	1,499
TOTAL (*a*) . Rx.	4,244	1,935	13,645	1,403	24,328	15,862	13,349	27,964	51,950	154,680
Opium	...	...	...	1	67	...	...	...	...	68
Salt	3,244	...	501	...	20,537	...	...	529	5,550	30,361
Customs	...	...	11,519	...	8,414	...	...	1,292	6,893	28,118
Registration	...	23	...	9	383	11	3	297	396	1,122
Upper Burma	...	...	183	...	...	...	...	...	...	183
TOTAL REFUNDS AND DRAWBACKS . Rx.	7,488	1,958	25,848	1,413	53,729	15,873	13,352	30,082	64,789	214,532

(*a*) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (*b*), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1887.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	Rx.
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c.	1,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore "	68,831	
Salt Compensation to Kishenghur "	2,500	
Salt Compensation to Gwalior "	31,250	
Salt Compensation to Bhurtpore "	15,050	
Salt Compensation to Ulwar "	12,500	
Salt Compensation to Bhawalpore "	8,000	
Salt Compensation to Dholepore "	6,000	
Salt Compensation to Meywar "	29,675	
Salt Compensation to Kotah "	1,917	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States, &c.	9,264	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	44	
Miscellaneous	2,751	
		299,058
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation not exceeding 5,000 rupees per annum	1,991	
Miscellaneous	3,325	
Malikana or Allowances to excluded Proprietors	369	
		5,685
ASSAM.		
Assignments and Compensations.		
Compensations	1,952	
Miscellaneous	1,624	
		3,576
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sâyer.		
Compensations for sundry duties abolished	4,197	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	10,000	
Malikana or Allowances to excluded Proprietors	14,463	
		30,960
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,737	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,120	
Miscellaneous		
Malikana or Allowances to excluded Proprietors	17,350	
		24,617
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	14,553	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,990	
		18,543
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges	41,829	
Salt Compensation payable under Convention with the French Government	43,700	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	28,377	
Miscellaneous	409	
		114,315
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	153,456	
Enamdars and Surrunjamdars	681,888	
Subsidy and Compensations to the Goa Government	60,552	
Sayer and Miscellaneous Compensations	54,255	
Commutation of fractional parts of Enams	32	
		950,183
TOTAL, ASSIGNMENTS AND COMPENSATIONS . Rx.		1,446,937

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1887.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 120).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*
India, General . .	94,473	34	...	...	1,494	...	16,380	...	112,381	112,381	...
Central Provinces . .	622,760	...	...	...	...	...	2,914	...	625,674	625,674	...
Burma . . .	857,259	...	...	...	313,673	...	143,056	167,175	1,481,163	1,481,163	...
Assam . . .	392,847	4	...	1,816	...	...	35,975	...	430,642	430,642	...
Bengal . . .	3,774,006	17,128	7,709	2,326	1,660	42,503	32,154	...	3,877,486	3,877,486	...
North-Western Provinces and Oudh .	5,807,434	382	...	...	...	...	42,419	...	5,850,235	5,762,997	87,238
Punjab . . .	2,087,449	35	19,202	352	...	...	65,316	...	2,172,354	2,104 210	68,144
Madras . . .	4,605,798	2,678	...	4,161	...	...	236,487	...	4,849,124	4,458,902	390,222
Bombay . . .	3,215,110	5,568	873,204	56	...	...	160,196	...	4,254,134	4,202,269	51,865
TOTAL LAND REVENUE RECEIPTS Rx.	21,457,136	25,829	900,115	8,711	316,827	42,503	734,897	167,175	23,653,193	23,055,724	597,469

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part* of Salaries of Collectors and Deputy Commissioners	1,616	15,283	15,947	9,310	49,594	52,015	33,085	45,103	27,373	249,326
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	4,756	10,476	27,307	11,140	79,528	80,976	26,659	52,800	35,726	329,368
Payments to Officers of other Provinces	...	...	...	...	...	...	...		531	531
Compensation pay of Covenanted Civilians	...	...	...	...	...	709	...	...	...	709
Office Establishment	5,890	10,420	17,555	15,409	57,128	65,116	24,144	57,731	54,341	307,734
District Establishment, including Tehsildar's and Sub-divisional Establishment	13,346	62,643	3,825	5,609	38,895	433,521	73,532	123,222	111,203	865,196
Temporary Establishment	...	99	161	...	633	3,096	1,591	833	5,046	11,459
Travelling Allowances, Purchase and Carriage of Tents	704	1,096	4,829	1,618	10,881	7,584	3,552	22,583	26,831	79,678
Service of Processes against Defaulters	...	...	1,304	3,951	18,747	3,353	...	4,161	719	32,235
Law Charges	4	...	105	1,284	5,412	454	...	2,173	460	9,892
Service Postage and Telegrams	550	1,123	872	758	3,745	5,455	5,460	12,409	10,890	41,262
Rents, Rates, and Taxes	14	105	853	157	1,298	158	245	1,434	368	4,632
Petty Construction and Repairs	172	54	8	84	1,279	49	...	4,879	3,387	9,912
Other Contingent Charges	1,818	2,136	3,012	2,193	20,816	11,961	6,717	15,865	14,912	79,430
TOTAL, DISTRICT ADMINISTRATION	28,870	103,435	75,778	51,513	287,956	664,447	174,985	343,193	291,787	2,021,964
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	753	6,520	3,253	1,017	2,048	11,232	10,266	8,913	1,376	45,378
Office Establishment	1,614	1,385	972	...	1,168	4,357	5,745	5,563	505	21,309
Field Establishment (partly temporary)	328	5,885	4,303	1,381	1,797	21,829	22,126	8,932	...	66,581
Travelling Allowances	96	1,291	506	260	351	1,727	1,869	1,647	396	8,143
Service Postage and Telegrams	6	53	89	22	25	108	594	158	4	1,059
Other Contingent Charges	267	2,589	468	501	392	8,234	1,782	576	20	14,829
Rents, Rates, and Taxes	...	...	9	...	...	335	504	263	...	1,111
REVENUE SURVEY:										
Portion of the charge of the Survey of India, transferred from Account No. 38B:										
Controlling Staff	5,193	...	...	...	...	...	...	...	...	5,193
Correspondence and Drawing	4,941	...	...	...	...	...	...	...	...	4,941
Survey Charges	...	13,186	22,868	10,768	11,635	31,514	1,631	...	...	91,602
Cadastral Maps	...	...	1,430	1,789	...	3,179	...	...	...	6,398

Local Survey Charges:										
Controlling Staff	...	...	...	...	.	...	...	15,541	3,381	18,922
Salaries of Officers	..	...	...	...	2,460	...	...	10,230	32,915	45,605
Payment to Officers of other Provinces	...	...	..	..	...	...	...	...	117	117
Establishment	402	...	..	...	2,659	...	...	49,821	10,314	63,196
Field Establishment	...	...	...	...	.	...	...	...	32,309	32,309
Travelling Allowances	16	...	..	.	580	...	...	3,647	8,248	12,491
Service Postage and Telegrams	5	...		...	10	...	.	378	957	1,350
Contingent Charges	21	..	...	133	1,425	...	...	3,975	5,418	10,972
Advances repayable by "parcha fees"	..	...	.	...	...	..	238	...	.	238
TOTAL, SURVEY AND SETTLEMENT	13,642	30 909	33,898	15,871	24,550	82,515	44,755	109 644	95 960	451,744
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants	.	1,776	2,417	999	3,120	4,480	2,538	925	2,437	18,692
Office Establishment (partly temporary)	...	584	4,544	204	2,653	3,615	487	1,515	2,710	16,312
Travelling Allowances	...	235	876	371	580	1,186	355	327	799	4,729
Service Postage and Telegrams	..	4	15	...	30	276	154	40	214	733
Other Contingent Charges	...	121	771	83	1,018	553	127	99	454	3,226
TOTAL LAND RECORDS AND AGRICULTURE	...	2 720	8,623	1,657	7,401	10,110	3,661	2,906	6,614	43,692
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	...	...	...	32,235	25,321	...	...	...	57,556
" of Grazing Lands	...		...	..	...	...	1,686	...	...	1,686
Commission on Land Revenue Collections	...	...	55 773	26,328	...	1,588	...	...	136	83,825
" on Capitation Tax	..	...	27,446	...	...	...	...	...	...	27,446
" on Fishery Collections	...	..	929	...	...	...	...	1,534	1	2,464
Charges on account of Encumbered Estates	...	...	...	...	...	1,250	...	...	...	1,250
Inam Commissioner, Madras	...	...	...	...	...	...	...	928	...	928
Allowances to District and Village Officers	530	...	...	...	...	9,837	107,369	318,111	278,877	714,724
Expenditure against Quetta Assigned Revenues	13 667	...	...	...	...	...	...	...	...	13,667
Expenditure against Bori Valley Revenues	108	..		...	...	...	..	...	...	108
TOTAL, DIRECT CHARGES OF COLLECTION	14 305	.	84,148	26 328	32,235	37,996	109,055	320,573	279,014	903,654
UPPER BURMA CHARGES	...	...	41 693	...		...	...	..	...	41,693
TOTAL CHARGES IN INDIA . Rx	56,817	137,064	244,140	95 369	352,142	795,068	332 456	776,316	673,375	3,462,747
CHARGES IN ENGLAND										
Stores for India for use in the Revenue Survey . £										1,094
EXCHANGE ON CHARGES IN ENGLAND . Rx.										411
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.										3,464,252

* The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1887.

		Rx.	Rx.
BENGAL.			
Proceeds of 54,750 chests sold by auction in Calcutta for export, being at the average rate of R1,122-11-9¼ per chest		6,146,978	
Miscellaneous Receipts of Opium Department		10,243	
Value of 6,745 maunds and 20 seers of opium, at the rate of R7-4 per seer, amounting to Rx., 195,619 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:			
	Rx.		
Bengal	55,184	55,184	
		6,212,405	
India, General	219		
Central Provinces	21,470		
Burma	33,273	143,815	
Assam	41,960		
North-Western Provinces and Oudh	43,732		
Punjab	3,161		
	(a) 198,999		
TOTAL, BENGAL OPIUM		Rx.	6,356,220
BOMBAY.			
Duty realised on 39,745½ chests of Malwa and Ahmedabad Opium, at R650 per chest,		2,583,457	
Confiscations and Miscellaneous Receipts		3,299	
TOTAL, BOMBAY OPIUM		Rx.	2,586,756
TOTAL, OPIUM REVENUE		Rx.	8,942,976

(a) The difference between the Sale Proceeds (Rx. 198,999) and the Value of Excise Opium issued (Rx. 195,619) represents the value of the Opium sold from Stock at the close of last Year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1886	68,774	117,130	2,055	3,683
In Store at Factories on above date	(a) 931	(a) 1,586	1,240	1,860
	69,705	118,716	3,295	4,943
Produce of Season 1885-86	64,500	109,851	3,928	5,892
TOTAL	134,205	228,567	7,223	10,835
Sold by Auction from 1st April 1886 to 31st March 1887	54,750	93,246	...	...
Issued to Excise Department	...	...	4,497	6,746
Issued to Medical Department	...	...	11	16
TOTAL EXPENDED	54,750	93,246	4,508	6,762
Balance in Store in Calcutta on 31st March 1887	67,118	114,310	1,797	2,696
Balance in Factories " " "	12,337	21,011	918	1,377
BALANCE IN STORE ON 31st MARCH 1887	79,455	135,321	2,715	4,073

(a) Differs from last year's closing balance by 16 chests weighing 27 maunds, which were removed from Stock after chemical examination, as being unfit for provision Opium.

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	Rx.	Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency	...	51,255	
Establishment and Contingent Charges of Benares Agency	...	74,713	
Charges in Calcutta	...	3,549	
Cultivation and Manufacturing Charges for Opium of Season 1884-85 and previous years	1,923,296		
Cultivation and Manufacturing Charges for Opium of Season 1885-86	669,836		
		2,593,132	
TOTAL, BENGAL . Rx.		2,722,649	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,405	
TOTAL CHARGES . Rx.		2,724,054	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . £		1,854	
EXCHANGE ON CHARGES IN ENGLAND . Rx.		697	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,726,605
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		53	
Establishment		944	
Contingent Charges		1,461	
TOTAL, BOMBAY . Rx.			2,458
TOTAL CHARGES UNDER OPIUM . Rx.			2,729,063

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which has been charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1887.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	172,639	9,519	...	...	1,371,012	42,556	1,595,726
Central Provinces	62,231	...	...	...	...	...	62,231
Burma	...	3,249	29,507	...	...	...	32,756
Bengal	...	...	1,435,476	513,034	...	10,212	1,958,722
Madras	427,635	985,135	241	...	...	12,011	1,425,022
Bombay	61,191	1,516,552	411	358	1,139	3,536	1,583,187
TOTAL, SALT REVENUE Rx.	723,696	2,514,455	1,465,635	513,392	1,372,151	68,315	6,657,644

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1887.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	2,843		
Salaries of Deputy and Assistant Commissioners, &c.	8,184		
Office Establishment	5,628		
Preventive Establishment	53,902		
Commission on Salt Tax Collections	4,089		
Rewards	172		
Compensations	119		
Conveyance of Tents and Records	259		
House and Office-Rent	388		
Petty Construction and Repairs	3,811		
Service Postage Stamps	746		
Travelling Allowances	4,107		
Miscellaneous Contingencies	7,801		
		92,049	
Manufacture and Excavation of Salt:			
Sambhar	23,953		
Didwana	1,110		
Pachbudra	3,496		
Phalodi	31		
Punjab Mines	4,947		
		33,537	
		125,586	
CARRIAGE AND FREIGHT		19,718	
			145,304
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Commission on Salt Tax Collections		248	
			248
BENGAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		641	
Rewards		66	
Service Postage Stamps		3	
Petty Construction and Repairs		153	
Miscellaneous Contingencies		237	
		1,100	
PREVENTIVE ESTABLISHMENT		22	
			1,122
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	3,657		
Salaries of Deputy and Assistant Commissioners	11,851		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	92,443		
Rewards	3,004		
Purchase, Repair and Carriage of Tents	822		
Travelling Allowances	6,917		
Service Postage Stamps	1,202		
Rents, Rates, and Taxes	1,780		
Cost, Freight, &c., of Spirits	1,759		
Conveying Salt to French Government and Fish-curing Yards	2,082		
Freight and other Charges for export and import of Salt	2,667		
Petty Construction and Repairs	7,997		
Miscellaneous Contingencies	15,033		
		151,214	
SALT PURCHASE AND FREIGHT		11,404	
		162,618	
DEDUCT—Amount chargeable to Excise		24,016	
			138,602
Carried forward			285,276

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1887—*continued.*

	Rx.	Rx.
Brought forward .	...	285,276

BOMBAY.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SALARIES, ESTABLISHMENT AND CONTINGENCIES:					
Commissioner's Staff . . .	2,091	...	...	...	2,091
Salaries of Collector, Deputy and Assistant Collectors . .	4,378	2,204	2,044	926	9,552
Superintendent and Petty Officers .	...	1,286	2,582	650	4,518
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. . . .	4,367	5,492	29,498	1,614	40,971
Preventive Establishment . .	...	779	2,602	3,981	7,362
Commission on Salt Tax Collections	...	2,329	...	...	2,329
Rewards	19	25	97	...	141
Travelling Allowances . . .	567	528	1,381	273	2,749
Service Postage Stamps . .	111	38	115	40	304
Rents, Rates and Taxes . .	4	10	41	24	79
Petty Construction and Repairs .	241	436	1,033	39	1,749
Office Expenses and Miscellaneous Contingent Charges . .	955	867	2,794	159	4,775
	12,733	13,994	42,187	7,706	76,620
Administration of Salt Revenue in Portuguese India . . .					10,454

	Rx.	Rx.
	87,074	
SALT PURCHASE AND FREIGHT	90,011	
PREVENTIVE ESTABLISHMENT	23,798	
TREATY PROVISION OF SALT	3	
		200,886
TOTAL CHARGES IN INDIA . Rx.		486,162
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras . . . . . £		7
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.		3
TOTAL CHARGES UNDER SALT . Rx.		486,172

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1887.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*
Salt in Store on 1st April 1886	2,096,958	1,708,985	3,038,315
Manufactured, excavated or purchased during the Year . . .	6,852,527	1,799,148	642,850
	8,949,485	3,508,133	3,681,165
Removed by Purchasers during the Year	3,810,976	2,288,781	2,268,936
Wastage, &c., written off	311,884	...	190,294
	4,122,860	2,288,781	2,459,230
Balance in Store on 31st March 1887	4,826,625	1,219,352	1,221,935

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	India, General	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sale of Court Fee Stamps	22,362	103,852	58,679	53,988	999,217	483,627	235,462	362,986	271,068	2,591,241
Sale of Commercial and other Stamps	19,373	42,604	29,307	19,819	334,279	150,647	113,167	212,171	168,971	1,090,338
Fines and Penalties	161	385	536	285	2,931	1,446	856	4,409	1,286	12,295
Miscellaneous	158	66	199	124	9,891	1,126	1,955	2,502	37,990	54,011
Upper Burma Revenue	...	...	3,395	..	...	...	...	...	..	3,395
TOTAL, STAMP REVENUE . Rx.	42,054	146,907	92,116	74,216	1,346,318	636,846	351,440	582,068	479,315	3,751,280
Deduct—Refunds	438	1,116	1,336	474	12,612	8,686	3,525	7,456	9,851	45,494
NET REVENUE from STAMPS . Rx.	41,616	145,791	90,780	73,742	1,333,706	628,160	347,915	574,612	469,464	3,705,786
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	...	1,642	741	734	1,427	1,773	6,317
Establishment of Superintendent or other Officers	...	...	...	287	4,122	629	332	1,320	2,850	9,540
Contingent Expenses, Packing Charges, &c.	...	...	...	45	1,360	117	1,097	503	954	4,076
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	172	...	112	1,438	30	347	1,149	3,333
Commission to Vendors	...	265	441	...	...	219	...	...	4,545	5,470
Discount on sale of Court Fee Stamps	422	...	258	823	13,981	...	3,428	3,781	3,428	26,121
Discount on sale of General Stamps	869	1,398	826	595	7,639	3,490	4,369	8,599	446	28,231
Contingencies and Miscellaneous	120	158	35	...	632	715	...	309	500	2,469
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—44,180	2,058	426	998	19,027	9,778	5,513	...	6,299	...
Do. Do. Do. Upper Burmah	...	...	81							
Upper Burma Charges	...	...	63	...	...	...	...	...	...	63
TOTAL CHARGES in INDIA . Rx.	—42,684	3,879	2,302	2,748	48,515	17,127	15,503	16,286	21,944	85,620
				Rx. 47,390(*a*)						
CHARGES IN ENGLAND:										
Stores for India				£23,813(*b*)				12,123	8,534	44,470
EXCHANGE ON CHARGES IN ENGLAND . Rx.								...	...	16,724
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										146,814

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—										
License Fees and Farmers' Rents	20,842	81,631	72,821	26,706	594,863	204,236	42,592	(a)848,218	155,942	2,047,851
Distillery Fees	12	56,728	955	...	5,706	129	86	...	144,598	208,214
Still-head Duty	39,076	24,124	8,730	841	133,628	233,325	41,072	...	471,843	952,639
Duties levied on Drugs	10,504	(b)52,143	53,361	25,514	120,490	86,216	16,812	4,920	32,576	402,536
TOTAL	70,434	214,626	135,867	53,061	854,687	523,906	100,562	853,138	804,959	3,611,240
Duty on Opium consumed in India	2,676	42,254	110,706	166,742	156,983	53,475	32,966	62,664	113,815	742,281
Acreage on Land cultivated with the Poppy		...	..	...	...	...	2,982	...	...	2,982
Fines, Confiscations, and Miscellaneous	66	641	1,076	32	913	438	476	856	7,448	11,946
Upper Burma Revenue	...	...	6,725	...	...	...	...	...	...	6,725
TOTAL, EXCISE REVENUE . Rx.	73,176	257,521	254,374	219,835	1,012,583	577,819	136,986	916,658	926,222	4,375,174
CHARGES										
Salaries and Establishments	1,059	4,557	2,819	370	31,105	4,314	5,454	18,246	18,169	86,093
Contingent Expenses	236	1,556	414	82	4,901	893	317	(c)5,730	7,335	21,464
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,111	...	67	...	6,178
Rents, Rates, and Taxes	...	47	2	...	840	18	...	40	75	1,022
Petty Construction and Repairs	...	789	...	...	935	...	...	...	7	1,731
Upper Burma Charges	..	...	20	...	...	...	...	.	...	20
TOTAL CHARGES in INDIA . Rx.	1,295	6,949	3,255	452	37,781	11,336	5,771	24,083	25,586	116,508
CHARGES IN ENGLAND										
Stores for India Hydrometers, &c. . . . . £										161
EXCHANGE ON CHARGES IN ENGLAND . . . . Rx.										61
TOTAL, EXCISE CHARGES . Rx.										116,730

(a) Includes Rx 522 for Contribution for Revenue Establishments. (b) Includes Rx 8,926 Duty on Ganja. (c) Includes Rx 17,59 for Cost, Freight, &c., of Spirits.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	*Rx.* 2,102	*Rx.* 25,127	*Rx.* 102,826	*Rx.* 51,349	*Rx.* (a) 371,275	*Rx.* (e) 436,449	*Rx.* 196,117	*Rx.* 432,502	*Rx.* 267,592	*Rx.* 1,885,339
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	...	...	...	385,937	(e) 33,520	...	...	...	419,457
Cess on Lands for Famine Assurance, Canals, and Railways	...	13,011	...	...	...	(e) 164,182	64,944	...	...	242,137
Cess on Lands for District Post	...	3,092	...	...	32,813	3,724	1,668	...	...	41,297
Cess on Lands for Village Service and Patwaries	3,489	31,832	...	...	...	...	110,693	213,266	...	359,280
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	10,019	...	300	...	...	10,319
Miscellaneous	(b) 3,568	239	1	...	3,569	(c) 30,731	...	(d) 3,924	...	42,032
TOTAL RECEIPTS under PROVINCIAL RATES	9,159	73,301	102,827	51,349	803,613	668,606	373,722	649,692	267,592	2,999,861
Deduct—Refunds	1,555	13	272	140	2,535	181	56	1,624	474	6,850
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,604	73,288	102,555	51,209	801,078	668,425	373,666	648,068	267,118	2,993,011
CHARGES.										
Establishment and other Charges	...	...	5,099	410	22,616	640	17,178	...	5,162	51,105

(a) Roads and Public Works only.
(b) Includes—
- Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 2,193
- Educational "Plough Tax" in Coorg . Rx. 871
- Abkaree Cess (Civil and Military Station, Bangalore) . Rx. 504

(c) Chowkidari (Village Police) Cess in Oudh.
(d) Irrigation Cess in lieu of Labour.
(e) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals, and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	398,130	...	42,948	441,078
Ditto Oudh	33,606	...	33,606	07,212
"Famine Assurance Rate," North-Western Provinces	...	...	87,628	87,628
"1 per cent. Road Cess," North-Western Provinces	4,713	...	...	4,713
"Original Rates," Oudh	...	37,244	...	37,244
Deduct—Amount credited as Cess for District Post	...	*3,724*	...	*3,724*
TOTAL . Rx.	436,449	33,520	164,182	634,151

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1887.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	7,389	2,641	7,299	4,381	21,710	3,779	1,157	816	2,666	8,418	3,610	1,484	6,483	1,715	13,292
Drugs and Medicines	229	8	191	...	428	...	...	...	...	...	229	8	191	...	428
Liquors:															
Ale, Beer, and Porter	3,562	2,013	2,324	2,815	10,714	7	17	18	838	880	3,555	1,996	2,306	1,977	9,834
Spirits	123,946	58,113	156,864	91,377	430,300	436	55	803	424	1,718	123,510	58,058	156,061	90,953	428,582
Wines and Liqueurs	15,451	8,632	20,239	4,254	48,576	140	7	81	...	228	15,311	8,625	20,158	4,254	48,348
Articles yielding, severally, less than 1,000Rx. annually	...	2	266	...	268	(a) 1	4	(b) 4,872	...	4,877	—1	—2	—4,606	...	—4,609
TOTAL, IMPORTS . Rx.	150,577	71,409	187,183	102,827	511,996	4,363	(c) 1,240	(d) 6,590	3,928	16,121	146,214	70,169	180,593	98,899	495,875
EXPORTS.															
Grain and Pulse:															
Paddy	1,881	5,329	1,045	3,364	11,619	90	31	...	3	124	1,791	5,298	1,045	3,361	11,495
Rice	156,163	46,303	28,698	471,704	702,868	3,946	21	303	7,556	11,826	152,217	46,282	28,395	464,148	691,042
Articles yielding, severally, less than 1,000Rx. annually	...	15	...	1,169	1,184	(e) 15	...	...	32	47	—15	15	...	1,137	1,137
TOTAL, EXPORTS . Rx.	158,044	51,647	29,743	476,237	715,671	(e) 4,051	52	303	(f) 7,591	11,997	153,993	51,595	29,440	468,646	703,674
TOTAL, SEA CUSTOMS . Rx.	308,621	123,056	216,926	579,064	1,227,667	8,414	1,292	6,893	11,519	28,118	300,207	121,764	210,033	567,545	1,199,549

(a) Refunds on account of Customs levied in June 1881. (b) Includes, 4,835Rx., paid to the Govt. of Portuguese India on account of their share of Customs Receipts. (c) Includes 4Rx., Refunds of Miscellaneous Receipts. (d) Includes 5Rx., Refunds of Miscellaneous Receipts. (e) Includes 15Rx., Refunds of Miscellaneous Receipts. (f) Includes 31Rx., Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma	579,064	...	...		2,134	581,198
Bengal	308,621	...	...		6,881	315,502
Madras	123,056	...	...		2,680	125,736
Bombay	216,926	...	...		6,931	223,857
TOTAL . Rx.	1,227,667	...	...		18,626	1,246,293

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1887.

	Burma.	Bengal.	Madras	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner, and Personal Assistant	...	...	...	4,195	4,195
Their Establishment and Contingencies	...	...	...	3,990	3,990
Collectors, Deputy, and Assistant	2,520	3,114	2,738	4,480	12,852
Office Establishment	2,917	8,502	2,170	2,730	16,319
Preventive Establishment	4,002	28,390	84	12,768	45,244
Appraising Establishment	448	2,492	138	1,860	4,938
Wharf Establishment	...	2,736	..	...	2,736
Contingent Charges	330	2,109	1,110	1,337	4,886
TOTAL, PRINCIPAL PORTS	10,217	47,343	6,240	31,360	95,160
Charges at other Ports, vide *details below*	6,890	4,028	11,375	18,365	40,658
TOTAL, CUSTOMS CHARGES . Rx.	17,107	51,371	17,615	49,725	135 818

DETAIL OF OTHER PORTS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	235	1,869	103	2,207
Bassein	288	1,073	18	1,379
Kyouk-Phyoo	...	72	5	77
Mergui	...	222	10	232
Moulmein	240	1,923	61	2,224
Sandoway	...	30	...	30
Tavoy	...	186	5	191
Thayetmyo	...	501	7	508
Tounghoo	...	42	...	42
	763	5,918	209	6,890
BENGAL:				
Balasore	...	765	73	838
Chittagong	772	1,331	127	2,230
Cuttack	308	396	8	712
Dacca	...	58	22	80
Pooree	...	141	27	168
	1,080	2,691	257	4,028
MADRAS:				
Ganjam	...	635	175	810
Godavery	...	750	130	880
Kistna	...	284	105	389
Madura	...	390	171	561
Malabar	...	2,301	749	3,050
Nelloré	...	294	32	326
South Arcot	...	700	796	1,496
South Canara	...	1,276	195	1,471
Tanjore	...	1,044	399	1,443
Tinnevelly	...	315	159	474
Vizagapatam	...	445	30	475
	...	8,434	2,941	11,375
BOMBAY:				
Guzerat Division	960	3,142	1,185	5,287
Konkan Division	2,596	3,296	2,361	8,253
Kurrachee	1,033	2,606	1,186	4,825
	4,589	9,044	4,732	18,365
TOTAL, OTHER PORTS . Rx.	6,432	26,087	8,139	40,658

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1887.

	Gross Collections.	Refunds	Net Receipts.	Charges connected with the Collection of Assessed Taxes.
	Rx.	*Rx.*	*Rx*	*Rx.*
India, General	124,162	1,651	122,511	105
Central Provinces	40,346	403	39,943	107
Burma	16	...	16	...
Assam	20,505	79	20,426	521
Bengal	364,457	3,787	360,670	27,044
North-Western Provinces and Oudh	222,068	4,561	217,507	3,868
Punjab	112,377	3,300	109,077	3,425
Madras	154,345	9,505	144,840	6,166
Bombay	316,459	3,781	312,678	8,922
TOTAL, ASSESSED TAXES . Rx.	1,354,735	27,067	1,327,668	50,158

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1887.

	India, General	Central Provinces.	Burma	Assam	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REVENUE.										
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	3,536	6,102	154,269	2	6,229	74,714	60,775	11,182	112,302	429,111
Firewood and Charcoal	669	90	1	...	4,044	6,982	9,549	11,035	65,717	98,087
Bamboos	26	284	...	...	450	502	1,429	346	151	3,188
Sandal Wood	2,593	...	...	...	...	...	...	1,406	384	4,383
Grass and other Minor Produce	22	2,026	43	37	25	131	39	3,639	11,974	17,936
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers.										
Timber	989	10,800	12,475	12,434	22,014	34,648	2,697	20,933	36,599	153 589
Firewood and Charcoal	638	6,612	100	204	15,883	3,737	18,905	27,791	15,687	89,557
Bamboos	218	7,738	322	338	4,532	11,215	24	10,893	9,316	44,596
Grazing and Fodder Grass	569	39,996	16	32	608	9,488	15,244	8,120	34,231	108,364
Other Minor Produce	3,215	(a) 18,872	12,144	5,298	8,377	11,906	488	27,182	6,567	94,049
Confiscated Drift and Waif Wood	...	356	10,568	222	465	1,266	1,403	745	1,541	16,566
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	7,452	152	...	861	...	...	1,848	10,313
Revenue from shared and private Forests	...	1,145	...	911	2	...	245	...	616	2,919
Miscellaneous:										
Fines and forfeitures	79	172	758	80	15	210	154	70	954	2,492
Refunds	48	43	8	14	339	49	14	.	655	1,170
Other Sources	347	1,505	1,711	1,477	2,320	1,647	1,761	1,349	4,726	16,843
Upper Burma Receipts	...	...	10,807	...	...	...	...	...	...	10,807
TOTAL RECEIPTS IN INDIA . Rx.	12,949	95,741	210,674	21,201	65,363	157,356	112,727	124,691	303,268	1,103 970
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	3,001	...	...	...	...	...	...	...	...	3,001
Establishment and Contingencies	2,129	...	...	.	...	...	...	...	...	2,129
TOTAL, GENERAL DIRECTION . Rx.	5,130	...	...	...	...	...	...	..	...	5,130
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	3,147	5,136	64,135	269	6,089	37,732	28,062	17,372	84,703	246,645
Timber and other Produce removed from the Forests by Consumers or Purchasers	45	17,595	742	610	2,794	4,254	171	7,604	1,573	35,388
Confiscated Drift and Waif Wood	...	...	5,577	8	94	591	445	84	32	6,831
Revenue from Forests not managed by Government	...	...	740	...	...	338	...	35	563	1,676

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	38	108	...	...	...	1,520	3,715	8,955	3,414	17,750
Live Stock, Stores, Tools and Plant	488	983	2,676	1,294	4,391	2,512	392	2,264	396	15,396
Communications and Buildings	382	478	1,165	1,178	2,193	8,177	1,859	5,172	1,321	21,925
Demarcation, improvement, and extension of Forests	2,873	3,781	4,308	4,029	3,393	7,278	5,768	17,627	(b) 18,058	67,115
Miscellaneous	308	489	354	414	317	501	324	482	691	3,880
TOTAL, CONSERVANCY AND WORKS . Rx.	7,281	28,570	79,697	7,802	19,271	62,903	40,736	59,595	110,751	416,666
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators	...	1,800	3,000	1,500	1,457	4,042	1,310	3,205	4,489	20,803
Pay of Superior Officers	3,796	11,286	9,647	4,919	9,059	11,817	12,897	18,648	18,110	100,179
Subordinate Forest and Depôt Establishments	2,762	3,847	5,985	2,763	6,381	5,814	8,015	14,193	39,018	88,778
Office Establishments	678	1,185	4,872	1,242	1,791	2,544	2,290	6,453	6,707	27,762
Deputation and Special Allowances	650	...	...	188	247	195	252	...	134	1,666
	7,886	18,118	23,504	10,612	18,935	24,412	24,764	42,499	68,458	239,188
II.—Travelling Allowances.										
Conservators	...	137	444	281	248	470	270	702	832	3,384
Superior Officers	825	1,305	1,689	1,489	1,738	1,557	2,282	4,486	5,187	20,558
Subordinate Forest and Depôt Establishments	427	52	813	486	888	674	1,372	3,894	2,409	11,015
Office Establishments	70	95	133	14	160	401	452	1,035	2,367	4,727
	1,322	1,589	3,079	2,270	3,034	3,102	4,376	10,117	10,795	39,684
III.—Contingencies.										
Stationery	13	18	9	3	3	44	93	20	651	854
Carriage of Tents and Records	141	598	6	8	77	375	344	381	639	2,569
Rents, Rates, and Taxes	51	217	308	70	459	125	516	472	554	2,772
Pay of Police Guards	...	...	1	...	...	120	...	...	...	121
Official Postage	106	361	105	162	204	189	296	723	971	3,117
Sundries	522	359	347	187	295	666	498	1,099	2,180	6,153
	833	1,553	776	430	1,038	1,519	1,747	2,695	4,995	15,586
TOTAL, ESTABLISHMENTS . Rx.	10,041	21,260	27,359	13,312	23,007	29,033	30,887	55,311	84,248	294,458
Upper Burma Charges	...	...	219	...	...	...	...	...	...	219
TOTAL, EXPENDITURE IN INDIA . Rx.	22,452	49,830	107,275	21,114	42,278	91,936	71,623	114,906	194,999	716,413

EXPENDITURE IN ENGLAND:

Allowances to successful Candidates for the Indian Forest Department, passages to India on Appointment, fees to Professors for instruction, &c. . £ 2,436

EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx. 916

TOTAL, FOREST EXPENDITURE . Rx. 719,765

(a) Includes Commutation Fees 8,665Rx.

(b) Inclusive of 4,981Rx. on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. *Vide* Account No. 38B.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,513	4,347	2,300	3,600	96,198	23,056	15,466	85,000	37,019	268,499
Fees for Copies of Registered Documents . . .	116	2,282	62	33	2,621	6,852	3,791	1,952	722	18,431
Miscellaneous	11	1,193	111	8	5,025	4,557	29	170	613	11,717
Upper Burma Receipts	...	...	412	...	...	...	...	...	...	412
TOTAL, REGISTRATION RECEIPTS . Rx.	1,640	7,822	2,885	3,641	103,844	34,465	19,286	87,122	38,354	299,059
Deduct—Refunds .	...	23	...	9	383	11	3	297	396	1,122
NET RECEIPTS under REGISTRATION . Rx.	1,640	7,799	2,885	3,632	103,461	34,454	19,283	86,825	37,958	297,937
CHARGES.										
Superintendence	...	1,155	...	175	6,077	1,649	1,854	3,499	2,814	17,223
District Charges	590	2,884	1,395	2,068	50,160	17,096	8,419	57,927	27,060	167,599
Upper Burma Charges	...	...	23	...	...	...	...	...	...	23
TOTAL CHARGES under REGISTRATION . Rx.	590	4,039	1,418	2,243	56,237	18,745	10,273	61,426	29,874	184,845

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1887.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
" Ajehgurh		935		
" Boondee		12,000		
" Banswara		3,913		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		4,108		
" Holkar		76		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		20,487		
" Punnah		996		
" Paldeo		5		
" Rutlam		6,552		
" Sillana		3,276		
" Sirohee		688		
Nizam's Government on account of Mahratta Chouth		10,811		
			145,848	
Contribution of Bhopal towards cost of Bhopal Levy		18,182		
Contribution from Malani		140		
Contributions towards cost of United Malwa Contingent:	Rx.			
From Dewas	3,302			
" Jowrah	15,903			
		19,205		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
Contribution of Kotah towards cost of Deolee Irregular Force		20,000		
Contributions towards cost of Malwa Bheel Corps:	Rx.			
From Alirajpur	147			
" Amjeerah	1,966			
" Burwanee	196			
" Dhar	383			
" Jabooah	147			
		2,839		
			71,866	
Fees on Succession:				
Sitamun State (Indore)		414		
Girawli State		228		
Bhaisonda State		150		
Khassi State		5		
Nuzzarana from Alirajpur State		1,238		
			2,035	
				219,749
CENTRAL PROVINCES.				
Tributes from various Petty States		...	...	14,601
ASSAM.				
Tributes from Various Petty States		...	...	10
PUNJAB.				
Tribute from Chumba		500		
" Kupoorthulla		13,100		
" Mundee		10,000		
" Sokeith		1,100		
" Various Petty States		3,198		
			27,898	
Fees on Succession:				
Songri State (Simla District)			50	
				27,948
MADRAS.				
Tribute from Travancore			78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force			245,000	
Contribution from Travancore			1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry			20,000	
				344,643
BOMBAY.				
Tribute from Kattywar		56,554		
" various Petty States		3,681		
Subsidy from the Kutch Government		18,695		
Contribution from Jagirdars for Southern Mahratta Horse		8,785		
			87,715	
Fees on Succession:				
Savanore State (Dharwar District)		273		
Wao State		476		
			749	
				88,464
TOTAL, TRIBUTES, &c.			Rx.	695,415

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section B.—Interest.

Revenue Rx. 670,548. Expenditure Rx. 4,310,403.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	670,548	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,948,996
Interest on other Obligations . .	26	Expenditure	50	..	..	361,407
		TOTAL .		...	670,548	4,310,403

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1887.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 83, page 208	13,660	798	3,636	62	61,598	8,940	11,724	28,044	170,198	298,660
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 83	...	...	254	29	12	1,353	2	7	6	1,663
Under the Land Improvement Act . . .	...	86	...	...	818	3,189	4,895	...	...	8,988
To Cultivators	158	47	104	...	553	1,110	991	485	736	4,184
For Embankment and Drainage	...	...	...	...	1,972	...	...	...	...	1,972
TOTAL INTEREST ON LOANS AND ADVANCES .	13,818	931	3,994	91	64,953	14,592	17,612	28,536	170,940	315,467
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30*c*, page 68 . . .	250,087	...	...	...	...	...	...	...	...	250,087
Securities of Provincial Funds	67	360	...	56	1,406	4,632	731	7,764	6,514	21,530
TOTAL INTEREST ON INVESTMENTS .	250,154	360	...	56	1,406	4,632	731	7,764	6,514	271,617
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	142	...	...	...	1	...	...	2,911	226	3,280
Of other Revenue	...	...	...	...	...	...	...	1,129	...	1,129

Of District Road Cess	...	...	...	...	6,118	...	...	...	...	6,118
Of Public Works Cess	...	...	...	...	6,612	...	...	...	...	6,612
Of Balances due for Purchase Money of Waste Lands	...	...	...	141	..	12	1	10	...	164
Of Balances due for Commutation of Land Tax	...	...	...	101	...	...	...	...	...	101
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	142	...	...	242	12,731	12	1	4,050	226	17,404
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	423	...	...	...	...	...	...	...	29	452
Interest on Overdrawn Capital of Guaranteed Railways	6,800	...	...	...	...	...	...	...	...	6,800
Sundry Items	31	...	...	...	554	68	3	384	865	1,905
TOTAL SUNDRY ACCOUNTS	7,254	...	...	...	554	68	3	384	894	9,157
TOTAL RECEIPTS IN INDIA . Rx.	271,368	1,291	3,994	389	79,644	19,304	18,347	40,734	178,574	613,645

RECEIPTS IN ENGLAND:	£	
Interest realised from Investment of Cash Balance	41,148	
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	204	
	£	41,352
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	15,551
TOTAL INTEREST RECEIPTS . Rx.		670,548

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1887.

	Amount of Loan, 31st March 1887.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:—				
Transfer Loan of 1870	1,787,540	80,439	80,054	
Railway Loan from Maharaja Holkar	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,410,470	63,471	66,261	
Transfer Loan of 1879, 4½ per cent. portion	19,069,983	858,149	852,576	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,026	1,041	
				1,044,932
Loans bearing interest at 4 per cent.:—				
Loan of 1832-33	831,755	33,270	31,135	
Loan of 1835-36	2,259,440	90,378	88,342	
Loan of 1842-43	24,673,970	986,959	946,647	
Loan of 1854-55	4,418,610	176,744	183,981	
Transfer Loan of 1st May 1865	26,710,436	1,068,417	1,056,286	
Reduced 4 per cent. Loan of 1879	8,480,940	339,238	355,264	
Promissory Notes for Mysore Family	72,923	2,917	3,005	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	9,975	399	373	
Loans bearing interest at 3½ per cent.:—				2,725,033
Loan of 1853-54	52,820	1,849	937	
Provincial Debenture Loans:				937
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	6,700	302	2,545	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,704	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	3,230	129	103	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	10,830	433	295	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	71,970	2,879	2,925	
Paid in India on Loans in course of Discharge:				7,572
5½ per cent. Loan of 1859-60	...	...	310	
5 per cent. Loan of 1856-57	...	...	47	
4½ per cent. Transfer Loan of 1872	...	...	298	
Transfer Loan of 22nd April 1854	...	...	27	
Reduced 4 per cent. Loan of 1881	...	...	1	
4 per cent. Loan of 1828-29	...	...	2	
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	156,400	6,256	6,766	685
Commission on Stock Notes	...	...	30	
Discount on Loans	...	...	5,472	
				12,268
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				3,791,427
STERLING DEBT.				
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	10	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
India 4 per cent. Stock	53,261,820	2,130,473	1,936,576	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity			196,624	
Transfer Loan of 22nd April 1854	(*b*)	...	22,406	
India 3½ per cent. Stock			125,798	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock	11,398,017	398,931	79,700	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21,262	
India 3½ per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			174,262	
India 3 per cent. Stock			329,993	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock	12,748,548	382,456	7,435	
India 3 per cent Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debentures (Liability incurred on purchase of Line)	...	...		
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947	22,141	
		TOTAL .	3,155,832	
Discount, Sinking Fund			7,192	
TOTAL INTEREST ON STERLING DEBT £ .				3,163,024
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,189,504
GRAND TOTAL . Rx.				(*c*) 8,143,955

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) This is a Rupee Loan, the interest on which was payable in England at the option of the holder. It is now in course of discharge.
(*c*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt", see distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1887—*continued.*

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken provincially.

	Ordinary Debt.				Debt incurred for Railways, and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	363,120	5,899	369,019	2,026,745	506,574	2,533,319
Central Provinces	...	...	268	268	43,288	...	43,288
Burma	...	...	...	...	109,384	...	109,384
Assam	...	...	26	26	...	...	...
Bengal	...	...	604	604	206,775	227,349	434,124
North-Western Provinces and Oudh	...	...	1,539	1,539	17,424	258,668	276,092
Punjab	...	...	1,727	1,727	19,832	...	19,832
Madras	...	...	649	649	...	...	...
Bombay	...	...	1,556	1,556	...	...	...
Total, India . Rx.	...	363,120	12,268	375,388	2,423,448	992,591	3,416,039
England . £	2,567,377	22,406	(*a*) 7,192	2,596,975	566,049	...	566,049
Exchange . Rx.	965,502	8,426	2,705	976,633	212,871	...	212,871
TOTAL . Rx.	3,532,879	393,952	22,165	3,948,996	3,202,368	992,591	4,194,959

TOTAL Rx. 8,143,955 as in last page.

(*a*) Amount paid in respect of the Discount Sinking Fund in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1887, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1886.	Amount, 31st March 1887.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions . . .	1,557,727	1,557,507	6, 5 & 4	70,840
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.) . .	23,450	23,450	8 & 6	1,631
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	235
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Charitable Endowment	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on account of Soldier's Savings Bank Deposits	250	250	3¾	...
Treasury Notes for Bhonsla Family Temples . .	34,520	34,520	5	1,997
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c. .	9,012	7,162	4	341
Service Funds.				
Uncovenanted Service Family Pension Fund . .	933,926	984,944	6	54,653
Miscellaneous Service Funds	229	236	...	10
Savings Banks.				
Post-Office Savings Bank Deposits	138,925	294,719	3¾	141,485
State Railway Provident Institutions . . .	58,699	46,661	3¾	1,816
Civil Engineers' Provident Fund	29,006	48,986	4	1,513
Regimental Savings Banks Deposits . . .	82,545	89,977	3¾	3,501
General Family Pension Fund	2,202	3,597	3¾	75
Hindu Family Annuity Fund	3,147	3,827	3¾	166
Bengal Christian Family Pension Fund . . .	315	275	3¾	12
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	108,065	90,636	4	4,853
Balances of Railway Funds	90,767	98,028	3¾	3,823
Balances of net Railway Traffic Receipts . .	...	..	...	1,827
Post Office Guarantee Fund	...	...	...	425
Telegraph Guarantee Fund	...	...	...	321
Miscellaneous Accounts, including Refunds . .	...	...	...	211
	(*b*)3,159,250	3,371,240		293,155
CENTRAL PROVINCES.				
Savings Banks.				
Post Office Savings Bank Deposits	108,333	167,538	3¾	(*a*)
State Railway Provident Institutions . . .	5,824	5,355	3¾	195
Miscellaneous.				
Miscellaneous Accounts	...	...	...	162
	(*b*)114,157	172,893		357
BURMA.				
Savings Banks.				
Post Office Savings Bank Deposits	49,438	89,572	3¾	(*a*)
State Railway Provident Institutions . . .	7,357	6,110	3¾	202
Upper Burma	...		...	9
	(*b*)56,795	95,682		211
Carried forward . Rx.	3,330,202	3,639,815		293,723

(*a*) Included in Rx. 141,485 entered under "India, General."

(*b*) Differs from the closing balance of last year in consequence of the transfer of the balance of District Savings Banks to the Post Office Savings Bank.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1887, &c.—*continued.*

	Amount, 1st April 1886.	Amount, 31st March 1887.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	3,330,202	3,639,815		293,723
ASSAM.				
Savings Banks.				
Post Office Savings Bank Deposits	61,963	87,502	3¾	(*a*)
State Railway Provident Institutions	88	81	3¾	3
	(*b*)62,051	87,583		3
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	280,223	267,596	3¾	9,791
Post Office Savings Bank Deposits	615,993	907,681	3¾	(*a*)
State Railway Provident Institutions	35,048	28,919	3¾	989
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	53
Land Revenue Collections Refunded	...	...	...	96
Miscellaneous Accounts	...	...	...	548
	(*b*)931,264	1,204,196		11,477
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Post Office Savings Bank Deposits	373,430	493,308	3¾	(*a*)
Miscellaneous.				
Miscellaneous Accounts	...	...	...	39
	(*b*)393,430	513,308	...	839
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 & 3¾	50
Savings Banks.				
Post Office Savings Bank Deposits	257,584	377,354	3¾	(*a*)
State Railway Provident Institutions	70,098	101,191	3¾	3,076
Miscellaneous.				
Miscellaneous Accounts, including Refunds	...	...	...	2,307
	(*c*)328,946	479,809		5,433
MADRAS.				
Service Funds.				
Apothecaries' Fund	(*d*)8,786	9,478	4	344
Savings Banks.				
Government Savings Bank Deposits	261,765	80,773	3¾	2,852
Post Office Savings Bank Deposits	192,274	455,923	3¾	(*a*)
Regimental Savings Banks Deposits	28,290	29,095	3¾	1,178
Deposits of the Administrator General	113	105	...	4
Miscellaneous.				
Balances of Madras Railway Special Funds	19,782	22,119	3¾	742
Land Revenue Collections refunded	...	...	...	23
Miscellaneous Accounts, including Refunds	...	...	...	1,020
	511,010	597,493		6,163
Carried forward	5,556,903	6,522,204		317,638

(*a*) Included in Rx. 141,485 entered under "India General."
(*b*) See note (*b*) on page 50.
(*c*) Differs from last year's balance owing to the transfer of balance of District Savings Bank to Post Office and to the balance of the Educational Funds having been for the first time brought on this account.
(*d*) Differs from the closing balance in last years account by Rx. 1 for corrections since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1887, &c.—*continued.*

	Amount, 1st April 1886.	Amount, 31st March 1887.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward . .	5,556,903	6,522,204		317,638
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,689	91,689	5 & 6	4,612
Service Funds.				
Uncovenanted Service Family Pension Fund . .	(b)95,059	100,442	6	5,702
Savings Banks.				
Government Savings Banks Deposits . . .	1,640,970	814,681	3¾	29,183
Post Office Savings Bank Deposits	456,017	1,380,492	3¾	(a)
Regimental Savings Banks Deposits . . .	27,854	21,883	3¾	1,126
Local Fund Pension Fund	4,142	6,394	3¾	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch	2,146	5,305	3¾	91
Deposits of the Administrator General . . .	22,399	21,710	4	332
Miscellaneous.				
Miscellaneous Accounts, including Refunds . .	...	...	...	2,423
	2,340,276	2,442,596		43,469
TOTAL IN INDIA . Rx.	7,897,179	8,964,800		361,107
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				218
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				82
GRAND TOTAL . Rx.				361,407

(a) Included in Rx. 141,485 entered under "India, General."
(b) Differs from the closing Balance in last year's Account by Rx. 1 for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	54,653	...	...	...	...	...	...	...	5,702	60,355
Other Service Funds . .	10	...	...	...	...	...	...	344	...	354
TOTAL, SERVICE FUNDS . Rx.	54,663	...	...	...	...	...	...	344	5,702	60,709
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	9,791	...	...	2,852	29,183	41,826
Post Office Savings Bank . . .	141,485	...	...	...	...	...	...	...	...	141,485
State Railway Provident Institutions .	1,816	195	202	3	989	...	3,076	...	...	6,281
Civil Engineers' Provident Fund .	1,513	...	...	...	...	...	...	...	...	1,513
Regimental Savings Bank .	3,501	...	...	...	...	...	...	1,178	1,126	5,805
Other Bank Accounts . . .	253	...	...	...	...	...	...	4	423	680
TOTAL SAVINGS BANKS . Rx.	148,568	195	202	3	10,780	...	3,076	4,034	30,732	197,590

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section C.—Post Office, &c.

Revenue Rx. 2,027,482. Expenditure Rx. 2,145,262.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54		1,154,307	1,350,292
Telegraph . .	28	Receipts and Expenditure . . .	56		692,747	714,464
" . .	28A	Establishment—Indian Telegraphs . .	57	391,931		
" . .	28B	Construction—Indian Telegraphs . .	58	178,831		
" . .	28C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance .	59	45,950		
" . .	28D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	60	19,757		
" . .	28E	Capital Expenditure included in Account No. 28	61	170,079		
Mint . . .	29	Receipts and Charges	63		180,428	80,506
		TOTAL . Rx.			2,027,482	2,145,262

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,625	6,064	5,555	3,235	44,813	27,279	13,636	13,805	21,236	145,248
Sale of Postage Stamps:										
Ordinary Stamps	46,447	24,681	28,659	17,138	125,780	87,334	70,628	125,929	153,662	680,258
Service Stamps	8,983	7,746	3,719	2,790	30,780	25,263	30,831	29,312	35,491	174,915
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	7	19,342	...	...	19,349
Fees and Petty Receipts	370	226	360	113	1,877	2,367	1,025	1,493	910	8,741
Contributions from Native States	530	...	...	36	55	...	600	...	...	1,221
Money Order Receipts	12,561	7,427	8,210	4,855	42,572	19,384	10,537	16,221	14,736	136,503
Commission on Sale of Indian Postal Notes	7	14	1	2	30	21	11	36	16	138
Commission on British Postal Orders	2	2	2	1	7	7	12	6	6	45
Bullock Train	...	...	...	...	...	...	10,163	...	...	10,163
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	...	23	...	1,263	...	3,331	5	120	4,742
GROSS RECEIPTS . Rx.	78,525	46,160	46,529	28,170	247,177	161,662	160,116	186,807	226,177	1,181,323
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	24,591	24,591
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	1,633	1,633
Refunds	27	2	259	2	382	27	17	30	46	792
	27	2	259	2	382	27	17	30	26,270	27,016
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	78,498	46,158	46,270	28,168	246,795	161,635	160,099	186,777	199,907	1,154,307
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	7,888	...	...	...	...	7,888
Comptroller, Deputy Comptroller and Assistant Comptroller	...	...	...	...	3,891	...	...	...	...	3,891
Office Establishment of the Director General	...	...	...	...	3,775	...	...	...	...	3,775
Office Establishment of the Comptroller	...	...	...	...	24,819	...	...	...	...	24,819
Office Expenses of the Director General	...	...	...	...	4,822	...	...	...	...	4,822
Office Expenses of the Comptroller	...	...	...	...	1,193	...	...	...	...	1,193
Travelling Expenses of the Office of the Director General	...	...	...	...	551	...	...	...	...	551
Travelling Expenses of the Office of the Comptroller	...	...	...	...	32	...	...	...	...	32

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Assistant Director General, Railway Mail Service	2,474	1,260	1,180	840	5,169	2,074	2,400	1,789	2,093	19,279
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,295	2,768	2,301	1,852	18,495	14,713	7,696	10,256	9,431	71,807
Office Establishments	35,189	21,285	16,730	13,042	143,479	86,889	49,445	62,519	94,290	522,868
Office Expenses	1,997	2,363	1,493	962	23,571	3,590	2,114	3,279	6,586	45,955
Travelling Expenses	3,120	1,934	1,041	1,275	9,723	7,514	4,091	3,906	3,428	36,032
Conveyance of Mails:										
Road Establishment	9,421	5,571	521	6,099	18,150	3,841	5,100	21,226	25,358	95,287
Ferry Establishment	...	22	6	7	175	...	74	20	...	304
Contingent Road Charges	368	469	26	191	2,459	108	205	814	701	5,341
Subsidies	...	...	3,905	...	45,698	...	...	...	4,211	53,814
Bounty Money	...	...	45	...	6	...	...	215	229	495
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,724	1,724
Steam Service Contract	...	...	600	2,960	...	...	...	...	...	3,560
Payments to State Railways	8,733	461	716	600	30,584	439	11,683	1,682	...	54,898
Bullock Train Establishment	...	...	...	...	...	...	11,517	...	...	11,517
Boat Establishment and Charges	36	2	145	433	1,716	...	...	191	107	2,630
Mail Cart Establishment and Charges	2,480	2,821	20	693	920	4,076	29,682	1,823	2,980	45,495
Railway Charges	...	...	115	373	2,257	34	...	2,766	12,818	18,363
Discount on Sale of Postage Stamps	737	384	443	266	1,968	1,359	1,100	1,935	2,381	10,573
Miscellaneous Charges of Post Office	1,290	463	390	673	7,924	4,528	337	833	5,813	22,251
District Post Establishments, including Zemindari Dâk Charges in Bengal	10,221	5,333	11,760	3,452	34,361	19,240	14,270	10,630	10,689	119,956
TOTAL CHARGES IN INDIA . Rx.	80,361	45,136	41,437	33,718	393,626	148,405	139,714	123,884	182,839	1,189,120
CHARGES IN ENGLAND:										
Stores for India					Rx. 882,397 (a) £ 24,150 (b)			9,399	15,576	49,125
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										68,000
TOTAL CHARGES IN ENGLAND . £										117,125
EXCHANGE ON CHARGES IN ENGLAND										. Rx. 44,047
TOTAL CHARGES of the POST OFFICE . Rx.										1,350,202

N. B.—The estimated amount of Sea-postage retained by India is Rx. 2,530.

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the year ended 31st March 1887.

	Capital.		Revenue.		Total.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.						
INDIAN TELEGRAPHS.						
Message Revenue.	Rx.	£	Rx.	£	Rx.	£
Sale of Stamps deducting Refunds	...	...	302,809	...	302,809	...
Receipts from other Administrations	...	...	20,324	...	20,324	...
Other Receipts by Cash and Postage Stamps	...	...	156,914	...	156,914	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	46,643	...	46,643	...
Recoveries from Railways of Maintenance Charges	...	...	48,217	...	48,217	...
Recoveries from Guaranteed Lines and Offices	...	...	11,675	...	11,675	...
Miscellaneous Receipts	...	...	5,677	...	5,677	...
RECEIPTS OF PROVINCIAL TELEGRAPHS.						
Message Revenue, Bengal	...	...	106	...	106	...
Message Revenue, Bombay	...	...	310	...	310	...
TOTAL	...	...	592,675	...	592,675	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	81,414	...	81,414	...
Miscellaneous	...	...	607	...	607	...
PERSIAN SECTION.						
Message Revenue	...	...	2,244	...	2,244	...
Miscellaneous	2,066	...	589	...	2,655	...
REVENUE IN ENGLAND.						
Message Revenue	...	...	...	15,870	...	15,870
Common Purse Arrangement	...	...	...	—6,312	...	—6,312
TOTAL	2,066	...	84,854	9,558	86,920	9,558
					679,595	9,558
					689,153	
EXCHANGE on Receipts in England	...	...	...	... Rx.	3,594	
			TOTAL RECEIPTS Rx.		692,747	
CHARGES.						
INDIAN TELEGRAPHS.						
Establishment, *see* Statement A	38,539	...	347,183	6,209	385,722	6,209
Construction, *see* Statement B	61,233	70,222	47,376	...	108,609	70,222
TOTAL	99,772	70,222	394,559	6,209	494,331	76,431
PROVINCIAL TELEGRAPHS.						
Bengal.						
Establishment	...	...	63	...	63	...
Tools and Plant	...	...	23	...	23	...
Bombay.						
Establishment	...	...	375	...	375	...
Construction	84	...	...	...	84	...
Tools and Plant	...	...	77	...	77	...
TOTAL	84	...	538	...	622	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	—12,443	...	57,517	...	45,074	...
Persian Section. Working and Maintenance, *see* Statement D.	1,920	...	17,837	...	19,757	...
Charges in England—						
Establishment	...	...	...	8,087	...	8,087
Royalties	...	...	...	300	...	300
Miscellaneous	...	—7	...	1,341	...	1,334
Stores	...	6,930	...	662	...	7,592
Charges in other Departments	66	...	810	...	876	...
TOTAL	—10,457	6,923	76,164	10,390	65,707	17,313
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18,027	...	18,027
					560,660	111,771
					672,431	
EXCHANGE ON CHARGES IN ENGLAND					42,033	
			TOTAL CHARGES	Rx.	714,464	

No. 28A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction.	Accounts.	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING. Departmental Signal Offices. Imperial.	SIGNALLING. Departmental Signal Offices. Postal combined.	SIGNALLING. Non-Departmental Offices. Railway Offices.	SIGNALLING. Non-Departmental Offices. Private Line Offices.	Workshop.	Total.
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Superior Officers	11,119	...	...	...	...	...	...	...	...	...	11,119
Examiner and Assistant Examiner	...	2,652	...	...	...	...	...	...	...	...	2,652
Superintendents and Assistant Superintendents	3,236	...	1,268	61,107	...	...	...	...	...	838	66,449
Establishment	3,887	4,551	3,974	15,574	20,156	151,001	15,609	10,977	710	3,258	229,697
Allowances	1,085	305	60	2,142	767	27,952	...	...	...	514	32,825
Rent	...	...	...	254	...	2,401	...	...	...	...	2,655
Travelling charges	1,988	22	...	10,804	2,864	5,612	...	...	...	5	21,295
Contingent charges	452	117	110	636	37	6,114	...	...	...	...	7,466
Tools and Plant	282	152	41	219	720	7,761	2,828	5,709	1,249	...	18,961
Training Postal Officials	...	...	...	...	...	...	30	...	...	...	30
TOTAL	22,049	7,799	5,453	90,736	24,544	200,841	18,467	16,686	1,959	4,615	393,149
DEDUCT—Recovered from other Departments	...	...	...	1,218	...	...	...	...	...	...	1,218
NET TOTAL Rx.	22,049	7,799	5,453	89,518	24,544	200,841	18,467	16,686	1,959	4,615	391,931
Of which charged to—											
Capital	6,175	2,169	...	16,610	...	2,001	2,474	3,743	752	4,615	38,539
Revenue	15,874	5,630	5,453	72,908	24,544	198,840	15,993	12,943	1,207	...	353,392

No. 28B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	TOTAL.
	Rx.	*Rx.*	*Rx.*
Railway Lines	68,152	...	68,152
Departmental Lines	87,426	...	87,426
Workshop and Press	—*289*	...	—*289*
Repairs of Lines and Buildings	...	45,306	45,306
Losses	...	122	122
Suspense	2,086	...	2,086
Store and Workshop Contingencies	12,531	1,948	14,479
TOTAL	169,906	47,376	217,282
DEDUCT—Value of Stores expended in excess of amount purchased on same account (*i.e.*, diminution of stock)	38,451	...	38,451
NET CHARGE FOR CONSTRUCTION . Rx.	131,455	47,376	178,831
Of which—			
Charged in India . . . . Rx.	61,238	47,376	108,609
Charged in England, being purchase of stores there . . . . £	70,222	...	70,222

DETAILS OF LINES CONSTRUCTED.

Railway Lines.

		Rx.
Lines for the Assam-Behar Railway		7,202
Ditto	Bilaspore-Etawa Railway	3,004
Ditto	Eastern Bengal, Eastern Section	1,014
Ditto	North-Western Railway	18,653
Ditto	Rewari-Ferozepore Railway	4,390
Ditto	Sind-Peshin Railway	17,097
Ditto	Assam Railway Trading Company, Limited	6,319
Ditto	Bengal, North-Western Railway	1,541
Ditto	Indian Midland Railway	3,596
Ditto	Southern Marhatta Railway	5,437
Ditto	Other Railways	—*101*
		68,152

Departmental Lines.

	Rx.
Arracan Division.	
Erecting additional wire, Akyab to Moungdau	1,135
Assam Division.	
Re-constructing line, Golaghat to Kohima	5,209
Construction of line, Kohima to Monepore	8,041
Adding a 2nd line, Dhubri to Goalpara	1,548
Bellary Division.	
Erecting a wire on line, Kolhapur to Dharwar	1,231
Bengal Division.	
Re-constructing line, Luckesarai to Mokama	2,477
Erecting an extra wire, Raneegunge to Burhee Office	1,555
Connecting Ghazipore Head Post Office with departmental system at Buxar	1,101
Construction of line, Ghazipore Head Post Office to Bullia	1,106
Burma Division.	
Improving the line, Tavoy to Siamese Frontier	2,050
Adding a wire, Rangoon to Prome	2,211
Dacca Division.	
Erecting an Extra wire, mile 15 to Goalundo Office	1,028
Construction of line, Seallo to Dhulla	3,119
Laying a cable in the Pudda Seallo to Tannapocha	1,465
Indore Division.	
Re-construction of line, Shajapur to Agar	1,012
Punjab Division.	
Construction of line, Lahore to Multan	4,705
Rajputana Division.	
Erecting an additional wire, Gwalior Railway Station to Agra Office	1,218
Sind and Beluchistan Division.	
Construction of line, Harnai to Singawi	2,018
Erecting 3rd wire, Kurrachee City, North-Western Railway Station to Kotree Railway Station	1,526
Construction of line, Ruk to Sibi	6,716
Extending the Telegraph line to the Port of Kurrachee	1,162
Upper Burma Division.	
Construction of line, Napee to Bhamo	4,209
Ditto Myingyan to Yemethin	2,151
Ditto Yeu to Monywa	1,067
Ditto Yemethin through Hlangdet to Julayea	1,524
Ditto Kyanyat to Ruby-Mines	1,634
Ditto Theyetmyo to Mullow	1,941
Ditto Telephone lines in Mandalay	1,086
Ditto Ningyan to Yamethin	1,434
Erecting 2nd wire, Myingyan to Frontier	2,039
Re-construction of line, Langha to Mandalay	2,507
Other lines, &c.	16,201
	87,426

No. 28c.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director	1,800	...	...	...	...	...	...	...	...	1,800
Traffic Manager and Assistant	...	...	1,140	...	..	...	...	...	...	1,140
Superintendents and Assistant Superintendents	...	...	...	786	1,972	...	...	...	...	2,758
Establishment	585	180	426	5,317	11,322	1,043	...	...	...	18,873
Travelling Charges	245	39	...	590	245	...	...	...	...	1,089
Rent	...	...	...	60	420	...	...	...	...	480
Contingencies	33	13	...	598	718	278	...	...	...	1,640
Tools and Plant	131	...	63	774	2,413	...	...	...	...	3,381
Cable Steamer	...	...	...	10,994	...	...	...	...	...	10,994
Subsidies	...	...	...	...	...	...	2,239	...	...	2,239
Repairs	...	...	...	...	...	...	...	16,084	...	16,084
Suspense	...	...	...	...	...	24,128	...	564	...	24,692
Works	...	...	...	...	...	...	...	...	283	283
	2,764	232	1,629	19,119	17,090	25,449	2,239	16,648	283	85,453
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	39,503	...	...	...	39,503
NET EXPENDITURE . Rx.	2,764	232	1,629	19,119	17,090	*—14,054*	2,239	16,648	283	45,950
Of which—										
Charged in India, Revenue	2,764	232	1,629	18,958	16,490	*—69*	2,239	15,274	...	57,517
" " Capital	...	...	...	161	600	*—13,985*	...	564	217	*—12,443*
Charged in other Departments	...	...	...	...	...	...	...	810	66	876
TOTAL . Rx.	2,764	232	1,629	19,119	17,090	*—14,054*	2,239	16,648	283	45,950

No. 28D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director and Assistant Director	879	...	...	...	...	...	...	...	879
Superintendent and Assistant Superintendents	...	...	2,153	...	1,667	...	...	...	3,820
Inspectors	...	...	...	1,539	...	...	...	...	1,539
Establishment	178	271	60	1,045	5,207	237	...	...	6,998
Rent	93	...	72	94	387	...	...	...	646
Travelling Charges	227	58	202	546	436	...	...	...	1,469
Contingencies	66	20	371	72	385	...	...	...	914
Tools and Plant	...	...	...	380	349	...	...	...	729
Repairs	...	...	...	...	...	...	1,505	...	1,505
Works	...	...	...	...	...	...	...	2,066	2,066
Suspense	...	...	...	...	...	...	*—146*	...	*—146*
	1,443	349	2,858	3,676	8,431	237	1,359	2,066	20,419
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	662	...	...	662
NET EXPENDITURE . Rx.	1,443	349	2,858	3,676	8,431	*—425*	1,359	2,066	19,757
Of which—									
Charged in India—									
Revenue	1,443	349	2,858	3,676	8,431	*—425*	1,505	...	17,837
Capital	...	...	...	...	...	...	*—146*	2,066	1,920
TOTAL . Rx.	1,443	349	2,858	3,676	8,431	*—425*	1,359	2,066	19,757

No. 28E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1886-87.

INDIA.

	As shewn in Finance accounts.					Additions to Finance account figures.		Total.	Previous Years.	To end of Year.
	Direct Outlay.	15 per cent. for Establishment on Works.	Share of store contingencies.	Deduct debited to other Departments.	Net Departmental Expenditure	By other Departments from their grants and corrections.	Loss by Exchange.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LINES:										
Departmental	83,989	13,197	11,604	284	108,506	299	...	108,805	2,154,523	2,263,328
Railway	68,152	11,437	...	...	79,589	...	8,092	87,681	640,089	727,770
Under Agreement	2,655	398	...	...	3,053	...	...	3,053	60,604	63,657
Temporary Telegraphs for Military purposes	...	...	...	...	...	...	...	...	—*5,675*	—*5,675*
TOTAL LINES . Rx.	154,796	25,032	11,604	284	191,148	299	8,092	199,539	2,849,541	3,049,080
BUILDINGS:										
Signal Offices	169	...	...	...	169	24,034	...	24,203	404,920	429,123
Quarters for Officers	...	...	...	...	...	...	...	...	1,224	1,224
Cable Houses and Tanks	...	...	...	...	...	...	...	...	3,860	3,860
Store Houses	...	...	...	...	...	817	...	817	34,382	35,199
Workshop Buildings	819	...	...	...	819	101	...	920	22,230	23,150
TOTAL BUILDINGS . Rx.	988	...	...	...	988	24,952	...	25,940	466,616	492,556
TOOLS AND PLANT:										
First fitting of Signal Offices	8,971	...	...	...	8,971	...	...	8,971	134,970	143,941
Other Tools and Plant	—*289*	...	...	...	—*289*	...	...	—*289*	16,287	15,998
Share of Store Contingencies	927	...	...	...	927	...	...	927	1,160	2,087
TOTAL TOOLS AND PLANT . Rx.	9,609	...	...	...	9,609	...	...	9,609	152,417	162,026
STORES:		Issues of stores.								
Europe Stores	70,222	...	...	...	...	...	...	...	...	...
Other Stores	36,353	...	...	...	...	...	...	...	...	...
TOTAL STORES . Rx.	106,575	—*140,411*	...	...	—*33,836*	...	...	—*33,836*	297,905	264,069
SUSPENSE HEADS AFFECTING BUDGET GRANT	2,086	...	...	...	2,086	...	...	2,086	5,199	7,285
CHARGE FOR EXCHANGE PAID IN ENGLAND	...	...	...	...	...	16,064	—*8,275*	7,789	59,998	67,787
TOTAL . Rx.	274,054	—*115,379*	11,604	284	169,995	41,315	—*183*	211,127	3,831,676	4,042,803
PROVINCIAL TELEGRAPH LINES:										
Bengal	...	...	...	...	...	...	...	...	178	178
Bombay	84	...	...	...	84	...	...	84	4,987	5,071
TOTAL . Rx.	84	...	...	...	84	...	...	84	5,165	5,249
TOTAL CAPITAL EXPENDITURE, INDIA . Rx.	274,138	—*115,379*	11,604	284	170,079	41,315	—*183*	211,211	3,836,841	4,048,052

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1887.

CALCUTTA MINT.

		Rx.	Rx.
RECEIPTS.			
Seignorage on Gold		96	
Seignorage on Silver		21,024	
Gain on Coinage Operations		1,074	
Gain on Copper Coinage		76,704	
Sale of old Stores and Materials		1,508	
Miscellaneous Receipts		2,808	
TOTAL RECEIPTS		Rx.	103,214
CHARGES.			
Establishment:	Rx.		
Direction and Office	5,785		
Bullion Establishment	1,612		
Mechanical and Operative Establishment	14,227		
Assay Establishment	4,081		
Office Expenses, &c.	736		
		26,441	
Loss of Weight in Coinage:			
Silver	1,272		
Loss on Re-coinage	953		
Value of Copper used for Contingent purposes	78		
Cost of Copper Alloy	485		
Loss on melting Remittances	35		
Charges for Coin Supplied to Portuguese in India	489		
		3,312	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		4,468	
Rents, Rates, and Taxes		1,620	
			35,841
Charges in England—Stores for India		£	2,066
TOTAL CHARGES under the Head "MINT"			37,907
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		598	
Value of Stationery supplied		49	
Value of Printing executed by Government Press		93	
			740
TOTAL CHARGES		Rx.	38,647
Estimated Value of Mint Buildings on 31st March 1887		Rx.	161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Silver:		
Rupees	6,358,051	635,805
Half Rupees	2,645,349	132,268
Quarter Rupees	7,086,801	177,170
Eighth Rupees	10,346,338	129,329
Copper:		
Quarter-Annas	36,120,514	56,438
Half-Pice	7,733,430	6,042
Pie-Pieces	18,663,046	9,720
Straits Cents	1,512,000	3,402
Ceylon 5 Cents	404,000	2,020
Do. Whole Cents	2,500,009	2,500
Do. Half Cents	1,020,000	510
Quarter Tangas (Indo-Portuguese)	4,800,000	7,500
Eighth Tangas Do.	4,176,768	3,263
TOTAL COINAGE	103,366,306	1,165,967

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

		Rx.
RECEIPTS.		
Sale Proceeds of old Stores and Materials		40
TOTAL RECEIPTS	Rx.	40
CHARGES.		
Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions to Mint Servants		195
TOTAL CHARGES	Rx.	195
Estimated Value of Mint Buildings on 31st March 1887	Rx.	56,600

No. 29.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1887—*continued.*

BOMBAY MINT.

RECEIPTS.

	Rx.	Rx.
Seignorage on Silver	72,093	
Assay Fees	65	
Gain on Coinage Operations	3,178	
Sale of old Stores and Materials	425	
Miscellaneous Receipts	1,331	
TOTAL RECEIPTS . Rx.		77,092

CHARGES.

	Rx.	Rx.	Rx.
Establishment:			
Direction and Office	8,110		
Operative Establishment	13,374		
Assay Establishment	5,326		
Office Expenses, &c.	2,183		
		28,993	
Loss of Weight in Coinage:			
Seignorage duty on Portuguese Coin	1,200		
Miscellaneous	1,415	2,615	
Stores purchased locally	...	3,857	
			35,465
Charges in England—Stores for India		£	4,532
TOTAL CHARGES under the Head "MINT"			39,997
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,220	
Value of Stationery supplied		15	
Value of Printing executed by Government Press		64	
			1,299
TOTAL CHARGES			41,296

Estimated Value of Mint Buildings on 31st March 1887 . . . . . Rx. 276,251

AMOUNT COINED DURING THE YEAR.

		Number.	Value.
			Rx.
Silver:			
Rupees	British Indian Coins	34,046,457	3,404,646
	New Portuguese Coins	...	...
Half Rupees	British Indian Coins	1,115,897	55,795
	New Portuguese Coins	...	...
Quarter Rupees	British Indian Coins	1,683,585	42,090
	New Portuguese Coins	...	...
Eighth Rupees	British Indian Coins	3,154,729	39,434
	New Portuguese Coins	...	...
Copper.			
Quarter Annas		14,389,888	22,484
Pies		5,783,424	3,012
Eighth Tangas (Goa Coins)		303,341	237
TOTAL COINAGE		60,477,321	3,567,698

IN ENGLAND:

Receipts:

Proceeds of sales of Indian Coins sent to England for assay		£ 60
Exchange on receipts in England		Rx. 22
Charges—Pay and passage to India of an officer appointed to the Calcutta Mint	£ ...	£ 88
Stores for India, shown above:		
For Bengal	2,066	
For Bombay	4,532	
		6,598
		6,686
EXCHANGE ON CHARGES IN ENGLAND	Rx.	2,514

SUMMARY of Mint Receipts and Charges.

	India, General	Madras	Bombay.	TOTAL, INDIA	England.	Exchange.	GRAND TOTAL
	Rx.	Rx.	Rx.	Rx	£	Rx	Rx.
MINT RECEIPTS (as per details above)	103,214	40	77,092	180,346	60	22	180,428
" CHARGES (ditto)	35,841	...	35,465	71,306	6,686	2,514	80,506

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section D.—Civil Departments.

Revenue Rx. 1,461,658. Expenditure Rx. 12,698,516.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	Rx.	Rx.
General Administration	30	Expenditure	66	...	...	1,733,875
"	30A	Details of Charges under Secretariats	67	338,031	...	...
"	30B	" " Tour Charges	67	27,670	...	...
"	30C	Receipts and Charges on account of Paper Currency	68	...	...	...
Law and Justice	31A	Receipts	69	...	587,196	...
"	31B	Expenditure	70	...	...	3,396,453
"	31C	Details of Charges under High Courts, &c.	71	286,705	...	...
"	31D	" " Civil and Sessions Courts	71	1,174,331	...	...
"	31E	" " Criminal Courts	71	889,216	..	...
"	31F	" " Jails	72	635,827	...	...
"	31G	" " Convict Charges	72	126,701	...	...
Police	32	Receipts and Expenditure	73	...	315,863	3,285,097
Marine	33A	Receipts	74	...	200,029	...
"	33B	Expenditure	75	...	...	848,124
Education	34	Receipts and Expenditure	79	...	208,395	1,305,337
Ecclesiastical	35	Expenditure	80	...	...	158,989
Medical	36A	Receipts	81	...	64,611	...
"	36B	Expenditure	81	...	...	756,685
Political	37	Expenditure	82	...	...	754,814
Scientific and other Minor Departments	38A	Receipts	84	...	85,564	...
"	38B	Expenditure	85	...	...	459,142
		TOTAL	...	...	1,461,658	12,698,516

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,000	24,000	
„ of Lieutenant-Governors	...	...	...	...	9,600	9,600	9,600	...	...	28,800	
„ of Chief Commissioners, including Salary, Establishments, &c. } „ of Commissioner in Sindh	...	4,673	5,445	4,392	...	...	...	269	11,488	26,267	
Staff and Household Charges	38,990	666	606	...	2,781	3,713	2,817	(b)14,001	(b)18,244	81,818	
Durbar Fund	(a)16,500	...	...	...	...	...	...	...	...	16,500	
											202,465
Salaries of Members of Executive Council	40,348	...	...	...	...	...	...	12,939	11,885	65,172	
Legislative Council	17,184	173	...	...	2,255	43	...	1,400	119	21,234	
Military Secretary	42,924	...	...	...	...	...	3,129	7,155	8,021	61,229	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	142,370	8,380	12,112	8,203	49,745	31,458	21,440	29,581	34,742	338,031	
Tour Charges (as per Details in Account No. 30B)	10,781	1,075	371	422	2,992	5,849	5,808	32	340	27,670	
											513,336
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	28,451	21,315	...	25,698	...	75,464	
Financial Commissioner	...	...	...	...	...	...	18,423	...	...	18,423	
Finance Commission	3,656	...	...	...	...	...	...	...	...	3,656	
Commissioners: Salaries, Establishments, &c.	580	20,092	21,323	5,283	55,356	58,205	33,363	...	23,015	217,217	
											314,760
Salaries, Establishment, and Contingencies of:											
Comptroller General	41,210	...	...	...	...	...	...	...	...	41,210	
Accountant General, Public Works Department	21,028	...	...	...	...	...	...	...	...	21,028	
Accountants General and Comptrollers	...	7,349	9,502	4,903	33,147	23,121	16,135	23,617	26,672	144,446	
Paper Currency Office	10,215	56	1,362	...	...	1,612	1,104	2,684	8,084	25,117	
Reserve Treasury	539	...	...	...	...	...	...	248	...	787	
Allowances to Presidency Banks	19,717	...	...	...	1,437	...	...	4,720	11,196	37,070	
											269,658
General Establishment of Local Funds (including Wards' Establishment)	25	3,174	839	...	14,783	5,991	15,106	14,662	10,053	64,633	
Press Commission	1,141	...	...	...	...	...	...	...	...	1,141	
Upper Burma Charges	...	...	26,276	...	...	...	...	...	...	26,276	
											92,050
TOTAL CHARGES IN INDIA . Rx.	432,288	45,638	77,836	23,203	200,547	160,907	126,925	149,066	175,859		1,392,269
CHARGES IN ENGLAND:										£	
Salaries of the Secretary of State and Council for India and Establishment										137,783	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,124	
Store Department: Wages of labourers &c.										24,320	
Bank of England and Bank of Ireland for management of Debt										35,932	
Law Charges, Postage of Despatches, and Telegrams to India										12,229	
Office Contingencies										11,794	
Cost of Books and Newspapers supplied to India, not invoiced as stores										165	
Passage and outfit allowance of the Governor of Madras and of a Member of the Council of the Governor-General										2,300	
Deputation Allowaace of an Officer from India as Member of the Royal Commission on Gold and Silver Currency										957	
Expenses connected with the deputation to India of a Member of the Indian Public Service Commission										600	
Charges in connection with the restoration in England of Pictures sent from Government House, Calcutta										283	
Expenses incurred in the Codification of the Law of Torts										105	
STORES FOR INDIA:										232,592	
Currency Notes, &c.										15,656	
											£ 248,248
EXCHANGE ON CHARGES IN ENGLAND . Rx.											93,358
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,733,875

(a) Includes charges against Additional Grant of 3,000 Rx. formerly taken under Tour Allowances.

(b) Includes Expenditure from Contract Allowance, viz., 9,000 Rx. in Madras and 9,392 Rx. in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1887.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	31,719	
Home Department	21,688	
Foreign Department	42,145	
Revenue and Agricultural Department	16,388	
Translator's Department	602	
Public Works Department	29,738	
		142,370
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent Charges		8,380
BURMA.		
Secretary to the Chief Commissioner: Salary, Establishment, and Contingent Charges		12,112
ASSAM.		
Secretaries to the Chief Commissioner: Salaries, Establishment, and Contingent Charges		8,203
BENGAL.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		49,745
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		31,458
PUNJAB.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		21,440
MADRAS.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		29,581
BOMBAY.		
Secretaries to Government: Salaries, Establishment, and Contingent Charges		34,742
TOTAL CHARGES UNDER SECRETARIATS, &C. . Rx.		338,031

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	...	...	...	52	2,992	...	...	...	...	3,044
Travelling Allowances	1,007	396	318	239	...	410	255	32	216	2,873
Special Train	1,757	...	...	...	...	...	...	...	...	1,757
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	3,179	...	...	...	3,179
Purchase and Repair of Tents, and Camp Establishment & Furniture	...	203	...	50	...	277	...	...	...	530
Miscellaneous	8,017	476	53	81	...	1,983	5,553	...	124	16,287
TOTAL TOUR CHARGES . Rx.	10,781	1,075	371	422	2,992	5,849	5,808	32	340	27,670

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1887.

	Rx.	Rx.
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	250,087	
Miscellaneous Receipts	157	
TOTAL RECEIPTS . Rx.		250,244

Note.—Amount of Securities held on the 31st March 1887 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,02,470 15 8
	6,25,21,700	5,99,92,500 0 0

CHARGES:		
Salaries and Charges of the several Currency Offices	22,593	
Repairs of Buildings and other Public Works Charges connected with the Department	525	
Value of Stationery supplied	208	
Value of Printing executed by Government Press	469	
House, Lighting, Police, and Water Rates	565	
Cost of Note Forms received from England, including Freight	9,062	
Pensions	1,566	
Service Telegrams	108	
Purchase of Service Stamps	223	
Cost of Chests, Bags, and Locks	89	
Charges for Remittance	941	
Contingencies	804	
Dead Stock (Cost of Office Furniture, &c.)	158	
Travelling Allowances	61	
TOTAL CHARGES . Rx.		37,372
NET PROFIT IN 1886-87 . Rx.		212,872

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale proceeds of Unclaimed and Escheated Property	5,020	2,239	1,299	442	2,993	1,626	1,409	1,407	3,331	19,766
Court Fees realized in Cash	255	365	20	120	2,428	17,896	719	1,888	1,208	24,899
Pleadership Examination Fees	...	29	...	72	2,017	4,788	...	360	18	7,284
General Fees, Fines, and Forfeitures	3,129	9,696	22,518	6,947	66,439	25,687	33,355	35,515	25,697	228,983
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	...	...	...	731	...	...	...	731
Other Receipts	...	139	...	...	...	...	...	108	30	277
Miscellaneous	7	302	273	48	1,756	671	137	866	1,550	5,610
Jails:										
Sale Proceeds of Jail Manufactures	1,547	22,901	18,215	1,296	73,889	29,933	19,114	14,247	10,316	191,458
Receipts on account of Thuggee School of Industry	...	13,621	...	...	...	...	...	...	..	13,621
Hire of Convicts	367	55	286	5,936	...	19,821	8,885	864	6,476	42,690
Convict Settlement at Port Blair	34,729	...	...	...	...	...	...	...	..	34,729
Other Jail Receipts	92	72	1,058	69	572	120	218	322	3,441	5,964
Upper Burma Receipts	...	...	11,184	...	...	...	...	...	...	11,184
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	45,146	49,419	54,853	14,930	150,094	101,273	63,837	55,577	52,067	587,196

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Courts of Law:										
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	109,338	35,072	...	47,852	67,577	259,839
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	26,866	...	...	26,866
Judicial Commissioner	276	5,718	5,604	...	...	6,350	...	...	...	17,948
Recorder	...	...	9,780	...	...	...	...	...	...	9,780
Law Officers	312	...	4,452	333	25,667	6,406	2,764	8,463	16,022	64,419
Civil and Sessions Courts (as per details in Account No 31D)	8,591	1,907	5,209	13,316	401,815	206,680	118,913	225,092	192,808	1,174,331
Criminal Courts (as per details in Account No. 31E)	13,318	58,368	85,435	37,117	205,966	152,435	118,966	89,663	127,948	889,216
Coroner's Court	...	...	...	...	1,258	...	...	1,046	1,278	3,582
Presidency Magistrates	...	...	...	...	5,654	...	...	6,422	9,201	21,277
Courts of Small Causes	443	3,786	3,023	...	19,032	6,802	3,994	8,318	23,957	69,355
Compensation Pay of Covenanted Civilians	...	...	...	...	...	709	...	...	...	709
Sub-Divisional Establishments	...	...	...	...	12,429	...	...	...	...	12,429
Pleadership Examination charges	...	...	...	5	290	2,840	...	492	20	3,647
Refunds	673	1,512	7,969	858	13,813	3,335	3,814	5,457	3,056	40,487
Jails:										
Jails (as per details in Account No. 31F)	4,446	58,702	73,190	10,008	166,572	96,792	78,494	88,305	59,318	635,827
Convict charges at Port Blair and Nicobars (as per details in Account No. 31G)	126,701	...	...	...	...	...	...	...	...	126,701
Convict charges at Straits Settlements	864	...	...	...	...	...	...	...	...	864
Refunds	2	...	...	...	41	...	...	1	...	44
Upper Burma Charges	...	...	37,664	...	...	...	...	...	...	37,664
TOTAL CHARGES IN INDIA . Rx.	155,626	129,993	232,326	61,637	961,875	517,421	353,811	481,111	501,185	3,394,985

	£	£
CHARGES IN ENGLAND:		
Passage and outfit allowance of the Chief Justice of the High Court of the North-Western Provinces	800	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	113	
	913	
Stores for India:		
Reports of Indian Appeal Cases for 1886, &c.—	154	
		£ 1,067
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.		401
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,396,453

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1887.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges	59,290	22,996	16,469	23,651	34,170	156,576
Appellate Branch—Establishment and Contingencies	28,879	12,076	10,397	14,279	10,706	76,337
Original Branch—Establishment & Contingencies	21,169	...	...	9,922	22,701	53,792
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx	109,338	35,072	26,866	47,852	67,577	286,705

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	4,416	1,670	2,947	6,425	210,013	108,012	79,032	97,294	90,497	600,306
Establishment	1,828	228	1,208	2,864	105,046	50,565	15,186	58,439	45,610	280,974
Ditto Judicial Record	...	...	...	...	...	6,209	...	—	...	6,209
Service of Processes	1,989	...	327	3,011	73,102	34,742	19,254	59,813	42,513	234,751
Travelling Allowances	124	9	143	65	3,670	1,052	1,179	721	3,768	10,131
Diet of Witnesses	27	...	...	123	1,254	809	...	2,450	2,091	6,754
Service Postage	22	...	16	52	2,312	1,248	1,121	775	1,719	7,265
Contingent Charges	185	...	568	776	7,018	4,043	3,141	5,600	6,456	27,787
Payments to Officers of other Provinces		...	...	...	...	...	...	...	154	154
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,591	1,907	5,209	13,316	401,815	206,680	118,913	225,092	192,808	1,174,331

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part* of Salaries of Magistrates and Deputy Commissioners	...	15,283	15,947	9,310	49,594	52,015	33,085	11,039	24,690	210,963
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	...	10,476	27,164	11,894	79,528	34,397	26,281	14,087	34,569	238,396
Salaries of Cantonment, City, and Railway Magistrates, &c.	8,748	2,682	498	...	2,617	13,762	7,874	1,122	8,404	45,707
Deputation Allowance not caused by absence of Officers		...	...	...	...	...	378	...	...	378
Establishments	3,149	17,531	17,646	11,184	44,350	33,884	33,063	47,956	38,166	246,929
Travelling Allowance	540	1,070	4,743	1,497	8,370	3,646	3,497	6,424	14,413	44,200
Diet and Road Money to Witnesses	58	2,279	...	94	1,375	5,950	4,846	2,598	3,854	21,054
Service of Processes	...	6,365	9,080	681	10,407	..	.	154	...	26,687
Service Postage	158	1,024	289	526	1,891	1,814	5,014	*937	2,930	14,583
Other Contingencies	665	1,658	10,068	1,931	7,834	6,967	4,928	5,346	855	40,252
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	67	67
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	13,318	58,368	85,435	37,117	205,966	152,435	118,966	89,663	127,948	889,216

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS, for the Year ended 31st March 1887.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras	Bombay	TOTAL
	Rx.	Rx.	Rx	Rx.	Rx	Rx	Rx	Rx.	Rx.	Rx
Inspection and General Superintendence . . .	...	...	2,237	587	4,948	4,285	3,398	4,020	2,654	22,129
Presidency Jails	...	...	...	...	7,558	...	...	7,642	5,362	20,562
Central Jails	...	13,475	27,990	...	35,646	32,987	8,034	31,032	6,509	155,673
District Jails	3,032	7,366	21,056	7,932	45,529	35,074	38,863	21,161	28,644	208,657
Lock-ups	215	775	5,196	...	10,160	4,410	3,646	7,792	2,332	34,526
Convict Camps and Temporary Central Jails . . .	...	...	...	...	...	...	9,509	...	4,186	13,695
School of Industry . . .	...	2,803	974	...	3,027	...	...	...	1,653	8,457
Jail Manufactures . . .	1,199	34,283	12,873	1,489	59,704	19,683	14,671	15,582	7,556	167,040
Charges for Transportation of Convicts	...	...	2,864	...	...	353	373	1,076	416	5,082
Payments to Officers of other Provinces	...	..	...	...	...	...	...	..	6	6
TOTAL CHARGES UNDER JAILS . Rx.	4,446	58,702	73,190	10,008	166,572	96,792	78,494	88,305	59,318	635,827

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1887.

INDIA, GENERAL.	Rx	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	13,227	
Police Establishment	13,354	
Medical, Commissariat, and other Establishments	13,132	
Commissariat Supplies	45,699	
Stores, Clothing, Tools, &c.	5,357	
Passage and Subsistence Money to Convicts	16,53	
Freight	12,009	
Miscellaneous Services, Supplies, and Contingencies	7,390	
		126,701
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx		126,701

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Receipts from Railway Companies on account of Railway Police	6,266	...	...	...	...	...	38	95	...	6,399
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	74	660	12,637	468	1,363	2,523	1,793	1,945	7,556	29,019
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	1,914	...	...	...	5,830	51,407	1,976	2,777	63,904
Presidency Police	...	...	...	...	...	...	...	...	8,954	8,954
Recoveries on account of Village Police	...	...	...	...	10,822	...	6	...	1,009	11,837
Fees, Fines, and Forfeitures	622	13,766	3,240	6,991	49,352	22,700	10,538	25,741	22,363	155,313
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	1	17	...	7	57	112	...	18	212
Contributions for Pensions	50	226	56	26	288	491	31	135	522	1,825
Miscellaneous	165	869	624	3,061	8,908	3,747	666	5,548	9,626	33,214
Upper Burma Receipts	...	...	5,186	...	...	...	...	...	...	5,186
TOTAL POLICE RECEIPTS . Rx.	7,177	17,436	21,760	10,546	70,740	35,348	64,591	35,440	52,825	315,863
CHARGES.										
Presidency Police	...	...	...	...	32,179	...	...	17,167	31,928	81,274
Provincial Superintending Officers of the District Police	...	3,306	3,982	3,176	11,975	11,815	13,727	17,831	4,944	70,756
District Executive Force:										
District Superintendents and Assistants	2,133	17,187	19,349	4,906	47,014	36,748	34,351	31,920	23,967	217,575
Inspectors, Constables, &c.	28,696	85,160	145,896	26,963	265,566	268,819	222,779	252,692	252,177	1,548,748
Office and other Establishments	405	2,650	3,363	1,537	6,408	6,154	574	...	11,392	32,483
Police Hospitals, Establishments and Charges	141	1,145	91	353	11,833	2,239	...	3,333	531	19,666
Clothing	1,361	4,383	8,025	1,614	14,388	18,737	9,333	16,910	22,969	97,720
Arms and Accoutrements	...	3,933	11,689	100	608	3,358	2,602	5,078	6,870	34,238
Miscellaneous	3,107	11,239	42,685	5,175	41,889	17,775	18,177	28,131	(a) 34,193	202,371
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	35,843	125,697	231,098	40,648	387,706	353,830	287,816	338,064	352,099	2,152,801
Railway Police	11,101	2,364	...	89	9,296	3,061	12,438	13	12,386	50,748
Village Police	...	...	35,652	40	12,485	245,925	...	643	100,238	394,983
Guards for the Customs, and Salt Departments	...	...	...	...	...	...	...	2,646	...	2,646
Special Police	...	1,136	30,148	49,627	18,864	2,771	13,806	...	7,681	124,033
Cattle Pounds	380	4,530	225	1,820	2,601	5,777	2,642	18,213	8,273	44,461
Steam Boiler Inspection Establishment and Charges	...	...	828	...	1,310	...	...	...	1,095	3,233
Thuggee and Dacoity	9,049	...	...	...	...	28	...	...	...	9,077
Miscellaneous	...	...	140	...	...	9	...	...	...	149
Refunds	...	77	148	36	561	283	623	23	163	1,914
Upper Burma Charges	...	...	349,022	...	...	...	...	...	..	349,022
TOTAL POLICE CHARGES . Rx.	56,373	137,110	651,243	95,436	476,977	623,499	331,052	394,600	518,807	3,285,097

(a) Includes grant Rx. 2,500 to Khattywar Police Fund.

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	84,655	451	08	85,714
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	824	...	...	...	...	...	824
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	53,035	...	...	...	...	...	53,035
Ditto for Port and Local Funds and for Private Individuals	5,615	...	...	...	...	...	5,615
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	1,865	...	...	...	...	...	1,865
Hire of Vessels	9	...	...	...	...	...	9
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	4,050	...	...	...	...	...	4,050
Sale Proceeds of condemned stores	5,195	...	...	94	...	...	5,289
Miscellaneous	...	86	...	...	...	...	86
Registration and other Fees:							
Fees realized at the Shipping Office	...	124	...	2,308	...	4,873	7,305
Examination Fees	...	...	...	234	...	...	234
Fees under Merchant Seamen's Act of 1854	...	...	...	11	...	...	11
Freight, Passage and Tonnage	399	1,554	193	...	...	...	2,146
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	9,574	...	...	...	...	...	9,574
Deductions for Mess Money	...	...	...	1,335	...	...	1,335
Coast Light Dues	...	18,952	...	...	...	...	18,952
Other Items	2,578	230	2	1,082	...	111	4,003
TOTAL MARINE RECEIPTS . Rx.	83,126	20,946	195	89,719	451	5,592	200,029

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,083	...	1,083
Director and Deputy Director of Indian Marine	9,107	875	
Marine Section, Controller of Military Accounts	366	12	
Examiner of Marine Accounts	5,576	67	
	15,049	954	16,003
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	9,461	831	
Office Establishment	500		
	9,961	831	10,792

	Salaries and Establishments.	Contingencies.	Total.	
MISCELLANEOUS SHORE ESTABLISHMENTS.				
Agent for Government Consignments, Calcutta	1,697	83	1,780	
Charges for landing stores for other Departments			5,891	
			7,671	
Deduct—Recoveries for stores landed for other Departments			6,001	
			1,670	
Perim Light-house	449	588	1,037	
Miscellaneous	957	...	957	3,664

	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer and Transport Department	1,422	2,038	
Constructor's Department	415	1,599	
Factory Branch	2,607	2,725	
Builder's Branch	829	2,302	
Marine Storekeeper's Department	2,290	3,262	
Accountant's Office	2,421	2,838	
Dockyard Dispensary	63	230	
Hydraulic Lift at Hog Island	...	509	
Wages of Artificers and Labourers	15,911	24,847	
Miscellaneous	622	177	
	26,580	40,527	67,107

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		
1,160	250	Steam Troop-ship "Tenasserim"	5,746	
512	70	Troop-ship "Amberwitch"	3,179	
394	150	Steamer "Enterprise"	3,701	
1,701	460	Troop-ship "Clive"	6,760	
1,370	200	Troop-ship "Canning"	5,706	
...	...	Troop-ship "Czarewitch"	71	
180	100	Steamer "May Frere"	304	
40	25	Steamer "Nancowry"	701	
366	150	Gun Boat "Quangtung"	4,415	
714	200	Turret-vessel "Abyssinia"	1,597	
745	250	Ditto "Magdala"	1,708	
...	...	Troopship "Dalhousie"	2,116	
...	...	Despatch Vessel "Lawrence"	1,555	
		Contingencies	403	37,962
		Carried forward . Rx.		37,962
				98,649

o. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887—*continued.*

Net Tonnage.	Nominal Horse-power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward	...	98,649
		SALARIES AND ALLOWANCES, &c.—Brought forward	...	37,962
		Inland Steamers and Flats.		
110	90	Steamer "Jaboona"	678	
86	50	Steamer "Comet"	1,782	
131	120	Steamer "Sir William Peel"	2,466	
400	...	Troop Flat "Ganges"	440	
108	60	Steamer "Tigris"	489	
..	...	Sladen	1,905	
...	...	McIver	597	
338	150	Steamer "Irrawaddy"	2,133	
360	...	Troop Flat "Gogra"	466	
98	90	Steamer "Koladyne"	1,589	
47	...	Yacht Flat "Sonamukhi"	431	
		Contingencies	240	
				13,216
		Marine Survey.		
339	165	Steam-cutter "Investigator"	2,959	
		Survey Party No. 1	509	
		Do. No. 2	404	
		Contingencies	252	
				4,124
		Hulks.		
768	...	"Auckland"	217	
299	...	"Koel"	1,552	
1,031	...	"Semiramis"	1,081	
		Contingencies	25	
				2,875
		Small Steamers and Launches.		
40	22	"Leopard" (Torpedo Defences)	140	
5	6	"Alexandria"	132	
...	10	"Tickler"	151	
35	30	"Miner"	248	
...	9	"Sapper"	149	
		Torpedo Flat Rangoon	94	
		Contingencies	21	
		Bhamo	227	
		Muzhel	465	
		Pagan	190	
		Tamili	563	
				2,380
		Viceroy's Yacht Establishment and Contingencies	759	
		Lieutenant-Governor's Yacht Establishment and Contingencies	463	
				1,222
		Yard Crafts.		
		Yard Craft, Calcutta	867	
		Ditto Bombay	3,860	
				4,727
		Ditto Burma	...	2,837
				69,343
		Deduct—Instalment of Advance received by Assistant Port Officer, Bombay, from India Office	...	150
				69,193
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	16,917	
		Allowances in lieu of Provisions	3,543	
				20,460
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	9,495	
		Metals, Machinery, and Stores	4,658	
		Freight, Carriage, and Stowage	2,377	
		Coals and other Fuel	47,263	
		Marine Steam-Engines and Gear	34	
		Paint Materials, Hemp, Canvas, Rope, &c.	20,021	
			83,848	
		Deduct—Value of Supplies to other Departments	11,647	
				72,201
		PURCHASE AND HIRE OF SHIPS.		
		Purchase of Ships	19,370	
		Hire of Ships	97,231	116,601
		Carried forward . Rx.		377,104

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887—*continued.*

	Rx.	Rx.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward	...	377,104	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	7,217		
Passage and Conveyance of Officers and Men	5,066		
Allowance to Marine Officers for passing in Oriental languages	126		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	17,386		
Medical Stores	179		
Freight on Europe Stores	2,296		
Miscellaneous	2,351		
		34,621	
		411,725	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		6,952	
			404,773

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	
MARINE SURVEY ESTABLISHMENT	15	...	...	...	...	15	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	3,527	375	7,502	313	4,106	15,823	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	1,348	...	...	1,348	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	2,445	537	7,008	41	...	10,031	
PURCHASE AND HIRE OF SHIPS AND VESSELS	3,042	...	...	...	...	3,042	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	70	56,870	451	372	57,763	
MARINE ESTABLISHMENTS	797	...	6,260	1,034	2,283	10,374	
SUBSIDIES TO STEAM-BOAT COMPANIES	7,126	3,453	3,453	...	...	14,032	
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	1,663	143	2,668	...	...	4,474	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	8,969	...	...	...	...	8,969	
REFUNDS	102	...	64	...	...	166	
TOTAL PROVINCIAL CHARGES IN INDIA . . . . . Rx.	27,686	4,578	85,301	1,839	6,761	...	126,165
TOTAL CHARGES IN INDIA . Rx.							530,938

CHARGES IN ENGLAND:

	£	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas		70,000		
Expenses incurred in connection with the despatch to India of the new Indian Government Steamers "Lawrence," "Dalhousie," "Muzbee" and "Tamil"		3,550		
Pay and passages of Naval Officers, of Leadsman apprentices in the Bengal Pilot Service, &c.		994		
			74,544	
Stores for India:	£			
For Bengal: Coals	1,903			
Miscellaneous Stores	46,652			
		48,555		
For Madras: Miscellaneous Stores	...	1,667		
For Bombay: Coals	12,173			
Miscellaneous Stores	93,563			
		105,736		
			155,958	
				£ 230,502
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				86,684
TOTAL MARINE CHARGES . Rx.				848,124

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1887—*contd.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF PROVINCIAL CHARGES.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
		Sea-going Vessels in Commission.						
200	60	Steamer "Paletwa"	635	...	...	...	...	635
200	60	" "Mayu"	631	...	...	...	...	631
		Sandoway Packet Service	348	...	...	...	...	348
		Pilot Vessels.						
		P. V. "Cassandra"	...	...	1,666	...	...	1,666
		" "Coleroon"	...	...	1,289	...	...	1,289
		" "Sarasvati"	...	...	1,351	...	...	1,351
		" "Seventh Crew"	...	...	407	...	...	407
		Steamer "Undaunted"	...	...	2,789	...	...	2,789
		Inland Steamers and Flats.						
1,000	25	Steamer "Lark"	...	254	...	...	...	254
19	65	Steam Launch "Cygnet"	...	121	...	...	...	121
...	...	Steamer "Margaret Northcote"	...	...	...	313	...	313
414	250	Steam Tug "Manora"	...	...	...	...	952	952
435	60	Steamer "Jhelum"	...	...	...	...	2,837	2,837
432	...	Flat "Mooltan"	...	...	...	...	144	144
		Life Boat at Alibag	...	...	...	...	173	173
		Steam Launch Establishment and Contingencies	1,913	...	...	...	...	1,913
		TOTAL SALARIES, &c. . Rx.	3,527	375	7,502	313	4,106	15,823
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	5,452	...	105	5,557
		Volunteers' and Leadsmen's Allowances	...	...	1,976	...	...	1,976
		Pilotage Allowance, Free List	...	70	31,060	...	...	46,955
		Pilotage Allowance, Licensed List			15,825			
		Pilot Vessels	...	...	...	...	112	112
		Surgeon at the Sand Heads	...	...	421	...	..	421
		Mess, Passage, and Miscellaneous	...	...	2,136	451	155	2,742
		TOTAL PILOTAGE, &c. . Rx.	...	70	56,870	451	372	57,768
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	696	...	3,854	...	...	4,550
		Assistant Master Attendant's Department	...	...	...	1,034	...	1,034
		Shipping Office	...	...	2,101	...	1,895	3,996
		Marine Court	101	...	305	...	388	794
		TOTAL MARINE ESTABLISHMENTS . Rx.	797	...	6,260	1,034	2,283	10,374
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	84	...	60	...	...	144
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,461	...	...	1,461
		Allowance to Port Commissioners for collecting Marine Dues	...	...	280	...	...	280
		Contribution to Port Funds	1,552	...	...	...	...	1,552
		Life Boat Establishment	...	...	117	...	...	117
		Port Officer's Steam Launch	...	...	108	...	...	108
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	186	...	...	186
		Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	53	...	...	53
		Miscellaneous	27	143	403	...	...	573
		TOTAL OTHER MISCELLANEOUS CHARGES . Rx.	1,663	143	2,668	...	...	4,474

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
FEES	944	3,015	527	3,869	48,594	10,858	3,421	20,813	38,877	130,858
CONTRIBUTIONS	839	7,802	...	24	2,249	1,361	16	218	7,433	19,942
INCOME FROM ENDOWMENTS	...	...	...	...	471	60	...	425	...	956
MISCELLANEOUS	150	387	81	192	1,661	11,279	323	3,230	5,578	22,881
Sale proceeds of Books, &c.	66	3,489	1,325	11	4	4,136	6,172	3,655	14,900	33,758
TOTAL RECEIPTS under EDUCATION . Rx.	1,999	14,693	1,933	4,036	52,979	27,694	9,932	28,341	66,788	208,395
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	1,800	1,485	...	2,951	2,304	2,400	2,080	3,000	16,020
Establishment and Contingencies	...	979	788	...	2,990	1,448	1,570	1,917	1,334	11,026
INSPECTORS:										
Salary	727	6,050	5,398	3,617	31,032	16,195	8,824	18,643	12,063	102,549
Establishment and Contingencies	561	2,822	820	2,227	13,954	7,954	4,147	14,411	9,766	56,662
UNIVERSITY	...	...	...	...	...	...	2,516	...	2,000	4,516
GOVT. COLLEGES—General	3,431	1,440	...	...	44,623	10,561	5,600	21,479	14,720	101,854
Professional	...	...	...	...	9,368	...	...	2,918	10,894	23,180
GOVT. SCHOOLS—GENERAL:										
Secondary	2,865	15,381	1,529	7,361	62,802	36,550	21,261	16,121	36,099	199,969
Primary	1,933	20,952	846	...	1,034	56,484	24,656	23,091	121,516	250,512
GOVERNMENT SCHOOLS, SPECIAL:										
Training Schools	375	2,830	3,939	1,978	6,506	4,154	4,115	15,269	5,691	44,857
Technical Schools	...	17	1,031	470	3,251	...	1,537	6,548	6,979	19,833
Other Schools	...	...	...	...	1,502	...	...	868	...	2,370
GRANTS-IN-AID	7,106	5,296	11,650	14,163	63,912	27,401	52,114	45,835	25,167	252,644
Payments by Results	...	3,367	3,674	...	71,093	...	...	13,040	22,604	113,778
SCHOLARSHIPS	473	2,392	1,446	1,753	19,608	5,856	5,021	1,781	5,824	44,154
MISCELLANEOUS	71	365	15,654	562	2,132	2,928	6,133	5,975	1,996	35,816
Government Book Depôt	...	3,355	1,128	...	41	1,369	...	773	15,051	21,717
Grants for Encouragement of Literature	...	101	5	32	799	624	164	17	227	1,969
REFUNDS	...	212	7	1	39	38	323	393	183	1,196
Upper Burma Charges	...	...	110	...	...	...	...	...	...	110
TOTAL CHARGES IN INDIA . Rx.	17,542	67,359	49,510	32,164	337,637	173,866	140,381	191,159	295,114	1,304,732
CHARGES IN ENGLAND:										
Passage to India of Educational Officers on appointment, &c. . . . . £										440
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.										165
TOTAL CHARGES under EDUCATION . Rx.										1,305,337

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1887.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop	4,598	...	880	...	...	...	...	2,560	2,560	10,598
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	8,103	3,365	3,182	1,325	13,220	18,260	15,463	22,131	17,431	102,480
Establishments	431	203	276	44	832	688	714	1,557	1,276	6,021
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	182	...	1,464	2,241	2,250	1,670	2,540	11,067
Establishments	41	...	...	...	222	40	62	136	121	622
Church of Rome:										
Allowances to Bishops and Priests (*a*)	24	...	396	...	627	400	150	...	2,250	3,847
Allowances to other Clergymen	254	...	...	...	...	...	...	353	15	622
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,613	698	853	486	1,944	2,317	2,372	3,525	3,903	18,711
Charges for Cemeteries	201	191	218	85	515	696	554	813	824	4,097
Upper Burma Charges	...	...	511	...	...	...	...	...	...	511
TOTAL CHARGES IN INDIA (*a*) . Rx.	16,985	4,457	6,498	1,940	18,824	24,642	21,565	32,745	30,920	158,576
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment . £										300
EXCHANGE ON CHARGES IN ENGLAND . Rx.										113
TOTAL ECCLESIASTICAL CHARGES (*a*) . Rx.										158,989

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 63, page 157.

No. 36 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	2,710	39	...	1,846	2,274	6,869
Hospital Receipts	...	...	155	...	7,308	...	502	1,020	1,912	10,897
Lunatic Asylum Receipts	9	228	757	64	2,389	397	2,781	3,567	1,141	11,333
Sale of Medical Stores	...	...	...	27	...	35	130	208	21	421
Income from Endowments	...	...	...	...	...	315	...	51	...	366
Contributions	328	442	62	...	3,032	8,787	864	8,166	7,673	29,354
Miscellaneous	7	138	54	44	241	368	155	446	494	1,947
TOTAL RECEIPTS IN INDIA . Rx.	344	808	1,028	135	15,680	9,941	4,432	15,304	13,515	61,187

RECEIPTS IN ENGLAND:

	£		
Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c., of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.	2,358		
Receipts on account of the Maintenance of two Lunatics in Broadmoor Asylum	130	£	2,488
EXCHANGE ON RECEIPTS IN ENGLAND		Rx.	936
TOTAL MEDICAL RECEIPTS . Rx.			64,611

No. 36 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1887.

CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	7,943	18,475	11,591	9,290	47,008	48,683	32,011	41,445	25,867	242,313
Hospitals and Dispensaries	2,720	7,251	2,730	6,209	43,830	38,144	26,000	71,334	58,083	256,301
Sanitation and Vaccination	5,914	3,875	2,612	1,566	17,188	14,389	10,389	(a)19,936	27,372	103,241
Grants for Medical purposes	1,431	91	2,192	159	263	522	...	1,262	125	6,045
Medical Schools and Colleges	...	...	267	...	23,950	2,075	9,226	17,230	18,256	71,004
Lunatic Asylum	196	1,808	2,314	655	11,816	5,894	5,472	10,883	11,310	50,348
Lock Hospital	...	...	1,009	...	...	...	...	1,252	2,049	4,310
Chemical Examiner's Department	...	...	360	...	2,445	317	171	1,748	1,013	6,054
Refunds	...	23	...	...	14	...	57	62	57	213
Upper Burma Charges	...	...	6,991	...	...	...	...	...	...	6,991
TOTAL CHARGES IN INDIA . Rx.	18,204	31,523	30,066	17,879	146,514	110,024	83,326	165,152	144,132	746,820

CHARGES IN ENGLAND:

	£		
Royal India Lunatic Asylum, Ealing:—Salaries and allowances of the Staff, Board and Clothing of the Lunatics, and other expenses	6,781		
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum	388	£	7,169
EXCHANGE ON CHARGES IN ENGLAND		Rx.	2,696
TOTAL MEDICAL CHARGES . Rx.			756,685

(a) Of this, Rx. 1,074 is for the Health Officer's Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IN INDIA.										
POLITICAL AGENTS:										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	79,823	905	...	1,893	61	1,598	10,980	12,422	35,665	143,347
Establishments and Contingent Charges	65,772	11	162	1,487	144	808	3,335	6,750	26,274	104,743
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	464	...	...	464
Allowance to Khyber Tribes	...	...	...	...	...	...	8,869	...	...	8,869
Afghan Frontier Khorasan	5,611	...	...	...	...	...	...	...	...	5,611
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	8,351	...	...	8,351
Bori Valley Pass Service	523	...	...	...	...	...	...	...	...	523
Payments for Guarding Hill Passes	...	...	...	51	...	...	2,119	...	...	2,170
Beluchistan Charges:										
Beluchi Guard	4,782	...	...	...	...	...	...	...	...	4,782
Frontier Levies and Maintenance of Communication	37,648	...	...	...	...	...	...	...	...	37,648
POLITICAL SUBSIDIES:										
Political Subsidies	129,641	...	...	...	...	...	...	...	...	129,641
Moiety of Zanzibar Subsidy	6,480	...	...	...	...	...	...	...	...	6,480
ENTERTAINMENT OF ENVOYS AND CHIEFS	5,939	...	183	386	460	...	2,713	...	1,718	11,399
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	4,214	41	...	196	693	...	2,548	35	5,992	13,719
REFUGEES AND STATE PRISONERS:										
Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	6,604	...	...	...	6,604
Charges in connection with ex-King Theebaw, Burma	...	...	...	...	...	...	...	1,079	...	1,079
Allowances for Maintenance of Ayub Khan and Hoshain Khan	17,647	...	...	...	...	...	...	...	...	17,647
Allowance to Refugee Princes	...	...	...	...	...	...	...	...	793	793

Allowance to Cabul Refugees	...	...	...	...	...	...	20,547	...	...	20,547
State Prisoners	...	47	476	...	839	2,060	19	828	6,310	10,579
SPECIAL POLITICAL EXPENDITURE:										
Afghan Delimitation Commission	80,108	...	...	...	...	...	...	...	...	80,108
Thibet Mission	17,000	...	...	...	...	...	...	...	...	17,000
Mission to Gwada	1,342	...	...	...	...	...	...	...	...	1,342
Rima Expedition	...	...	...	21	...	...	...	...	...	21
Mission to Sikhim	...	...	...	...	440	...	...	...	...	440
Gilgit Mission	...	...	...	...	...	...	7,135	...	...	7,135
Kashgar Mission	...	...	...	...	...	...	1,279	...	...	1,279
Yarkand Mission	...	...	...	...	...	...	13	...	...	13
Special Political charges	1,665	...	...	...	...	...	8	...	...	1,673
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BHULAR	...	...	...	...	...	...	...	...	6,596	6,596
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	3,884	3,884
UPPER BURMA CHARGES	...	...	23,966	...	...	...	...	...	...	23,966
MISCELLANEOUS:										
Mhairwarrah Battalion	17,447	...	...	...	...	...	...	...	...	17,447
Amount placed at the disposal of the Viceroy for Secret Service	1,805	...	...	...	...	...	...	...	...	1,805
Annual Treaty allowance to Persian Government for Mekran Telegraph Line	2,353	...	...	...	...	...	...	...	...	2,353
Rewards to Native Chiefs for Political Services	...	...	...	...	...	...	8	...	...	8
Rewards for Intelligence and Assistance	...	...	35	...	...	...	1,320	...	...	1,355
Demarcation of Boundary and Trans-Frontier Surveys	...	67	...	27	12	89	50	2	711	958
Sibi and Khelat Boundary Charges	416	...	...	...	...	...	...	...	...	416
Petty Construction and Repairs	232	...	...	27	...	...	...	...	...	259
Purchase and Repair of Insignia of India Order	759	...	...	...	...	...	...	...	...	759
Chapter of the Star of India	26	...	...	...	...	...	...	...	...	26
Rents, Rates, and Taxes	...	...	58	...	...	...	...	...	...	58
Allowance to Hostages	...	...	...	...	...	...	1,430	...	...	1,430
Sundry Charges	1,330	539	751	296	30	22	2,638	533	2,307	8,446
TOTAL CHARGES IN INDIA . Rx.	482,563	1,610	25,631	4,384	2,679	11,181	73,826	21,649	90,250	713,773

	£	
IN ENGLAND:		
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	15,000	
Expenses in connection with the Afghan Boundary Commission	708	
Contribution towards the expenses of the Jeddah Consulate. Deputation allowance of an officer on special duty, &c.	885	
	26,593	
Stores for India: Presentation articles, &c.	3,232	
		£ 29,825
EXCHANGE ON CHARGES IN ENGLAND		Rx. 11,216
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.		754,814

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
IN INDIA:										
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	159	839	...	...	2,522	647	318	760	5,245
Botanical and other public Garden Receipts	54	1,024	...	...	364	3,155	2,175	373	1,151	8,296
Cinchona Plantation Receipts	...	...	...	...	9,925	...	...	6,858	...	16,783
Receipts on account of Public Exhibitions and Fairs	83	148*	...	...	117	4,376	6,676	...	1,529	12,929
Government Bull and Stallion Receipts	1,076	...	..	...	...	...	...	...	...	1,076
Veterinary Receipts	...	...	2	...	...	1	2	2	36	43
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	4,689	2,631	37	...	...	...	7,357
Examination Fees	69	...	...	...	...	8	24	6,607	1	6,709
Emigration Fees	...	...	...	...	1,654	185	...	374	...	2,213
Sale of Instruments and Stores by the Mathematical Instrument Factory	20,653	...	...	...	...	...	...	...	...	20,653
Miscellaneous	1,978	26	252	7	163	233	292	177	306	3,434
TOTAL RECEIPTS IN INDIA . Rx.	23,913	1,357	1,093	4,696	14,854	10,517	9,816	14,709	3,783	84,738
IN ENGLAND:										
Sale proceeds of Books, Maps, &c. . £										600
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										226
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										85,564

No. 38 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1887.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Scientific.										
SURVEY OF INDIA (as per detail below)	161,663	...	...	...	...	...	...	...	...	161,663
GEOLOGICAL SURVEY: (Rx.)										
Superintending Officers (11,667)										
Establishment (1,161)										
General Charges (including Library, Museum, &c) (4,482)	17,310	...	...	...	...	...	...	...	...	17,310
Exploration of Petroleum, Coal and Minerals	7,826	1	...	...	...	...	...	979	...	8,806
Meteorological Department	24,795	...	...	...	...	...	...	...	...	24,795
Archæological Department	5,124	...	475	...	626	10	...	1,857	2,576	10,668
Museums	6,017	182	410	64	1,094	1,910	483	3,304	109	13,573
Observatories	10	...	...	...	...	...	...	1,870	1,557	3,437
Donations to Scientific Societies,	...	...	240	...	1,200	...	...	500	510	2,450
Agricultural.										
Experimental Cultivation	3,268	1,437	2,165	19	15	4,491	883	1,229	3,558	17,065
Cinchona Plantations	...	...	...	...	9,935	...	...	8,248	...	18,183
Public Exhibitions and Fairs	5,714	674	351	114	373	3,029	2,394	1,078	3,897	17,624
Bull and Stallion Charges	22,870	...	...	...	...	...	...	...	...	22,870
Veterinary Charges	2,077	120	2,268	110	...	164	4,348	4,219	10,752	24,058
Botanical and other Public Gardens	376	2,242	100	...	10,219	10,811	11,723	2,482	2,181	40,134
Labour and Emigration.										
Emigration	698	...	...	28	2,309	143	...	2,144	...	5,322
Inland Labour Transport	...	...	...	3,939	2,536	4	...	...	...	6,479
Inspector of Factories	...	...	...	...	...	...	...	...	1,100	1,100
Statistics.										
Census	...	...	...	...	167	...	...	...	...	167
Registration of Railway Traffic	...	30	...	...	173	...	246	...	519	968
Registration of River-borne Traffic	...	...	...	337	1,408	...	...	...	...	1,745
Gazetteer and Statistical Memoirs	3,884	...	..	...	...	...	100	...	...	3,984
Provincial Statistics	179	1,105	250	170	2,477	14	1,247	6,690	2,681	14,813
Miscellaneous.										
Examinations	5,230	...	...	...	134	...	15	6,658	88	12,125
Miscellaneous	...	109	...	...	...	49	89	...	930	1,177
Refunds	7	3	...	2	25	214	7	76	101	435
Upper Burma	...	...	199	...	...	...	...	...	...	199
TOTAL CHARGES IN INDIA . Rx.	267,048	5,903	6,458	4,783	32,691	20,839	21,535	41,334	30,559	431,150
CHARGES IN ENGLAND. Stores for India .				Rx. 359,257(a) £ 9,174(b)				24	19	9,217
Other Charges as in Home Accounts										£ 11,125
TOTAL CHARGES IN ENGLAND										£ 20,342
EXCHANGE ON CHARGES IN ENGLAND										Rx. 7,650
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										Rx. 459,142

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		17,310
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,337
Lithographic Establishment		3,396
Photographic Establishment		3,296
Engraving Establishment		6,782
Cadastral Maps (besides English Charges for Stores)		3,375
Trigonometrical Office Establishment		9,934
Miscellaneous Contingent Charges		7,440
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,664
Survey Parties:		
Charges of Working Parties		196,052
General and Miscellaneous Charges		7,192
	Rx.	274,778
Deduct—Transferred to Revenue Survey, Account No. 13B, page 29	108,134	
Do. do. to Bombay Forest, do. No. 21, page 41	4,981	
		113,115
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		161,663

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section E.—Miscellaneous.

Revenue Rx. 848,274. Expenditure Rx. 4,701,057.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	647,688
Civil Furlough . .	40	Expenditure	90	...	...	260,132
Superannuation .	41A	Receipts	91	...	399,661	...
"	41B	Expenditure	92	...	...	2,861,065
Stationery . .	42A	Receipts	93	...	96,816	...
"	42B	Expenditure	93	...	...	562,030
Exchange . .	43	Expenditure	95	...	...	26,302
Miscellaneous . .	44A	Receipts	96	...	351,797	...
"	44B	Expenditure	97	...	...	343,840
		TOTAL .		...	848,274	4,701,057

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1887.

		Rx.	Rx.
INDIA, GENERAL.			
Territorial and Political Pensions.			
Pension of Wajid Ali Shah, ex-King of Oudh		111,177	
Prince Furriddoon Kadr Mirza Mahamood Hozubeer Ally Bahadoor		3,788	
Portion of Pension of Maharaja Dhulip Singh, paid in India		1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		8,020	
Pensions not exceeding 5,000 rupees per annum		33,231	
		161,016	
Charitable Allowances.			
Pagoda and Mosque Allowances in Coorg	1,373		
Other Items	2,811		
		4,184	
			165,200
CENTRAL PROVINCES.			
Territorial and Political Pensions.			
Rajah Azim Shah (heir of Sustanik Gond Raja)		5,000	
Raghoji Rao (Members of the Bhonsla Family: the pensions are for life.)		6,000	
Laxman Rao		1,200	
Laxmi Baee		600	
Ahilojee Ahir Rao		750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		1,218	
Pensions not exceeding 5,000 rupees per annum		15,707	
			30,475
BURMA.			
Charitable Allowances.			
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs		2,660	
Allowances to officials of the late Burmese Government, to State Prisoners, and to Shan and other Chiefs		9,769	
			12,429
ASSAM.			
Territorial and Political Pensions.			
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		567	
Pensions not exceeding 5,000 rupees per annum		1,543	
		2,110	
Charitable allowance		44	
			2,154
BENGAL.			
Territorial and Political Pensions.			
Stipends and Allowances of the Nizamut.			
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur		23,000	
Walla Kadr Said Hosain Ali Mirza		2,500	
Nawab Azim Ali Khan eldest son of the late Nawab Assadulah Khan, and others		5,632	
Raisoon-nissa Begum (Widow of Humayoonjah)		9,982	
Nawab Jhumshe Jehan Begum (Consort of Fareedoonjah)		4,207	
Nawab Shahoonissa Begum		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		18,932	
Pensions not exceeding 5,000 rupees per annum		16,782	
Miscellaneous		471	
Carried forward . Rx.		85,106	210,258

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1887—*continued.*

		Rx.	Rx.
Brought forward		85,106	210,258
BENGAL—*continued.*			
Other Pensions, &c.			
	Rx.		
Maharajah Sreeput Sing	841		
Allowance to Khurda Raja	2,560		
Unno-chutter charges paid in Cuttack	660		
		4,061	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family	604		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family	867		
		1,471	
Raja of Sikhim		600	
Pensions not exceeding 5,000 rupees per annum		6,642	
			97,880
NORTH-WESTERN PROVINCES AND OUDH.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794		7,500	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life		1,620	
Nawab Sultan Begum, for life, Allowance of former Government continued		900	
Family of the ex-Raja of Coorg		755	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		21,642	
Political Pensions not exceeding 5,000 rupees per annum		39,087	
Commutations of Pensions		840	
		72,344	
Pensions and Charitable Allowances.			
	Rx.		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	905		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	7,375		
		8,280	
			80,624
PUNJAB.			
Territorial and Political Pensions.			
Golam Kasim Khan		1,800	
Raja Ali Bahadoor, son of Raja Fyztullub Khan		917	
Raja Jeswant Singh		786	
Mahomed Yar Khan, for life		600	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States		1,000	
Mahomed Akram Khan Nawab of Amb		450	
Said Yakoob Khan		1,000	
Political Pensions not exceeding 5,000 rupees per annum		21,800	
		28,353	
Pensions and Charitable Allowances.			
	Rx.		
Charitable Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,550		
Charitable Allowances not exceeding 5,000 rupees per annum	14,415		
		15,965	
			44,318
Carried forward		Rx.	433,080

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1887—*continued.*

	Rx.	Rx.	Rx.
Brought forward			433,080
MADRAS.			
Territorial and Political Pensions.	Rx.		
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	24,946		
Allowances to the Family of the late Raja Pertab Singh	530		
		25,476	
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	46,935		
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor	15,296		
		62,231	
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot	6,920		
Assessment on "Ameer Mahal," the residence of the Prince of Arcot	288		
		7,208	
Stipends to the Family of the late Nawab of Masulipatam		3,036	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		2,826	
Stipends to the Family and Dependents of the late Nawab of Kurnal		5,285	
Stipends to the Family and Dependents of the late Zemindar of Gumsur		1,955	
Stipends to the Family and Dependents of the late Zemindar of Palkonda		1,173	
Other Allowances		72	
		109,262	
Charitable Allowances		502	
			109,764
BOMBAY.			
Territorial and Political Pensions.			
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		6,841	
Rajaram Bhonslay, son of Sagoonabee Saheb		3,000	
Sirdar Shere Ali Khan, late Wali of Candahar		6,000	
Sultan Fudil Mahsin, of Lahej, for loss of Transit Dues, and other considerations		4,283	
Allowances, &c., to the ex-Ameers of Sindh and others		17,958	
Various Pensions and Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		11,341	
Pensions not exceeding 5,000 rupees per annum		30,257	
			79,680
TOTAL IN INDIA		Rx.	622,524
		£	
CHARGES IN ENGLAND:			
Portion of Pension of His Highness Maharaja Dhulip Singh		17,387	
Members of the Bengal Nizamut Family		900	
			£ 18,287
EXCHANGE ON CHARGES IN ENGLAND			Rx. 6,877
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	647,688

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1887.

		Rx.
IN INDIA:		
India, General		472
Bengal		1,100
N.-W. Provinces and Oudh		3
Madras		42
Bombay		170
TOTAL IN INDIA	Rx.	1,787
IN ENGLAND:		
As in Home Accounts	£	187,742
EXCHANGE ON CHARGES IN ENGLAND	Rx.	70,603
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	260,132

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1887.

	India General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	29,676	...	...	...	...	...	...	24,930	21,123	75,729
Subscriptions to the Military Orphan Fund	12,439	...	...	...	1,353	...	...	...	...	13,792
Amount appropriated from the Capital Account of the Military Orphan Fund	32,609	...	...	...	...	...	...	...	...	32,609
Subscriptions to the Medical Retiring Fund	428	...	...	...	...	...	...	3,645	96	4,169
Subscriptions under the Indian Civil Service Family Pension Regulations	17	263	166	117	749	539	175	748	545	3,319
Subscriptions to the Bengal Civil Fund	6,223	1,647	1,188	1,260	16,358	12,935	6,674	295	326	46,906
Subscriptions to the Madras Civil Fund	643	...	...	...	2	...	5	10,066	69	10,785
Subscriptions to the Bombay Civil Fund	792	...	2	...	...	...	7	...	7,001	7,802
Family Subscriptions of Native Members of the Covenanted Civil Service	4	...	...	...	139	56	...	...	...	199
Contributions for Pensions and Gratuities	26,052	798	601	487	4,483	1,985	5,469	1,908	18,569	60,352
Recoveries on account of Capitalized Pensions	1,306	...	...	...	...	...	...	...	...	1,306
Miscellaneous	230	2	...	...	2	35	10	280	126	685
Upper Burma Receipts	...	...	591	...	...	...	...	...	...	591
TOTAL RECEIPTS IN INDIA . Rx.	110,419	2,710	2,548	1,864	23,086	15,550	12,340	41,872	47,855	258,244
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts . £										102,769
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										38,648
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.										399,661

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, paid during the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	34,411	13,935	18,322	5,867	122,893	130,583	60,460	94,721	124,011	605,203
Compassionate Allowances	1,674	1,222	349	46	1,815	4,138	2,854	2,529	4,549	19,176
Gratuities	1,947	410	1,074	313	2,070	2,029	1,617	1,643	2,049	13,152
Marine Pensions and Gratuities	12,869	...	...	...	...	...	...	...	...	12,869
Pensions of the Military Fund	5,503	...	...	...	...	...	...	8,903	6,015	20,421
Pensions of the Military Orphan Fund	7,472	...	...	...	...	...	...	...	...	7,472
Pensions of the Medical Retiring Fund	31	...	...	...	...	...	...	2,805	...	2,836
Covenanted Civil Service Annuities	4,693	...	...	...	...	1,374	...	...	1,306	7,373
Pensions of the Bengal Civil Fund	2,264	...	...	...	305	...	...	...	...	2,569
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	428	...	428
Pensions of the Bombay Civil Fund	...	...	...	...	...	14	...	...	36	50
Refunds	146	...	...	...	1	...	134	47	89	417
Upper Burma Charges	...	...	517	...	...	...	...	...	...	517
TOTAL IN INDIA . Rx.	71,010	15,567	20,262	6,226	127,084	138,138	65,065	111,076	138,055	692,483
CHARGES IN ENGLAND:										
Charges as in Home Accounts . £										1,575,929
EXCHANGE ON CHARGES IN ENGLAND . Rx.										592,653
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . Rx.										2,861,065

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1887.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, &c.	20,729	1,213	1,403	47	9,950	985	7,764	1,648	1,076	44,815
Sale of Gazettes and other Publications	2,952	100	269	46	6,660	4,577	246	3,904	1,591	20,345
Other Press Receipts	6,567	2,300	155	368	5,864	627	8,964	3,714	2,997	31,556
Upper Burma Receipts	...	...	100	...	...	...	...	...	...	100
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	30,248	3,613	1,927	461	22,474	6,189	16,974	9,266	5,664	96,816

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1887.

				Rx.	
INDIA, GENERAL.					
Purchase of Stationery				71	
Refunds				319	
Printing Establishment and Charges:		Brought forward		65,086	
		Branch Press, Simla		16,503	
Government Central Press Establishment:		Secretariat Presses:			
Superintending Officers	2,220	Foreign Department	1,624		
Establishment	40,512	Military Department	4,909		
Official Postage	3,381	Private Secretariat Department	2,935		
Purchase of Materials and Stock	1,116	Mysore Residency	105		
Contingencies	17,857			9,573	
		Work done at Contract Rates		1,609	
Carried forward	65,086			93,161	
Deduct—Value of Stationery supplied from Central Stores to the several Governments				*150,325*	
					—*57,164*
CENTRAL PROVINCES.					
Stationery supplied from Central Stores				3,850	
Purchase of Stationery				1,786	
Printing Establishment and Charges:					
Establishment	2,921	Work done at Contract Rates	1,477		
Official Postage	318	Contingencies	1,701	6,493	12,129
Purchase of Materials and Stock	76				
		Carried forward	Rx.		—*45,035*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1887—*continued.*

				Rx.	Rx.
		BURMA.	Brought forward		—45,035
Stationery supplied from Central Stores				6,165	
Upper Burma Charges: Stationery supplied from Central Stores				1,118	
Other Charges				2,367	
Refunds				31	
Printing Establishment and Charges:					
Superintending Officer	780	Official Postage	365		
Establishment	8,119	Work done at Contract Rates	5		
Purchase of Materials and Stock	951	Contingencies	665	10,885	
					20,566
		ASSAM.			
Stationery supplied from Central Stores				2,598	
Purchase of Stationery				571	
Refunds				1	
Printing Establishment and Charges:					
Superintending Officers	360				
Establishment	1,925	Work done at Contract Rates	14		
Purchase of Materials and Stock	81	Contingencies	159		
Official Postage	60			2,599	
					5,769
		BENGAL.			
Stationery supplied from Central Stores				54,115	
Stationery Office at the Presidency				9,867	
Purchase of Stationery				97,712	
Refunds				55	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,372		
Establishment	20,071	Work done at Contract Rates	4,254		
Purchase of Materials and Stock	3,551	Government Publications	2,380		
Contingencies	2,779			35,607	
					197,356
		NORTH-WESTERN PROVINCES AND OUDH.			
Stationery supplied from Central Stores				20,460	
Purchase of Stationery				6,223	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officers	2,100	Official Postage	1,282		
Establishment	12,831	Contingencies	2,297		
Purchase of Materials and Stock	4,890	Work done at Contract Rates	4,033		
Lithography	451			27,884	
					54,575
		PUNJAB.			
Stationery supplied from Central Stores				9,006	
Purchase of Stationery				12,800	
Refunds				395	
Printing Establishment and Charges:					
Superintending Officer	498				
Establishment	9,696	Official Postage	834		
Purchase of Materials and Stock	339	Contingencies	1,737		
Lithography	4,317	Work done at Contract Rates	4,496		
				21,917	
		MADRAS.			44,118
Stationery supplied from Central Stores				30,996	
Stationery Office at the Presidency				2,731	
Purchase of Stationery				28,407	
Refunds				98	
Printing Establishment and Charges:					
Superintending Officers	1,569	Lithography	1,177		
Establishment	18,869	Official Postage	2,194		
Purchase of Materials and Stock	4,502	Contingencies	1,750		
		Work done at Contract Rates	2,844		
				32,905	
		BOMBAY.			95,137
Stationery supplied from Central Stores				22,017	
Stationery Office at the Presidency				2,677	
Purchase of Stationery				8,559	
Refunds				1	
Printing Establishment and Charges:					
Superintending Officers	2,263	Contingencies	4,861		
Establishment	19,568	Work done at Contract Rates	969		
Purchase of Materials and Stock	1,187	Official Postage	1,083		
				29,931	63,185
			TOTAL IN INDIA . Rx.		435,671
CHARGES IN ENGLAND—				£	
Stores for India: For Bengal				48,036	
For Madras				16,792	
For Bombay				16,804	
				81,632	
Stationery, Printing, and Bookbinding, for the India Office, &c.				10,194	
				£	91,826
EXCHANGE ON CHARGES IN ENGLAND				Rx.	34,533
			TOTAL CHARGES FOR STATIONERY AND PRINTING . Rx.		562,030

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1887.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED.						
Net Repayments in India:						
Bombay, Baroda and Central India Railway	122,665	46,130	11,151	32,503	...	2,476
Great Indian Peninsula Railway	317,865	119,538	28,897	98,087	7,446	...
Madras Railway	355,714	133,772	32,338	19,877	...	81,557
Oudh and Rohilkund Railway	*226,276*	*85,094*	...	9,153	94,247	...
South Indian Railway	50,391	18,950	2,191	28,980	12,221	...
	620,359	233,296	74,577	188,600	113,914	84,033
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	(a) 1,121,708	*421,836*	*190,747*	...	231,089	...
Indian Midland Railway	774,228	*291,160*	*150,298*	...	140,862	...
Bengal Nagpur Railway	2,780	*1,045*	2,780	...	3,825	...
Bengal Central Railway	*5,706*	2,145	1,201	...	...	944
	1,893,010	*711,896*	*337,064*	...	375,776	944
	1,272,651	*478,600*	*262,487*	188,600	489,690	84,977
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transaction	156,663	58,916	51,221	...	...	7,695
Other Transactions	*171,390*	*64,454*	*29,404*	...	35,050	...
Other Remittance Transaction:						
Discharge of the principal of the Indian Transfer Loan of 22nd April 1854	1,125,972	423,439	26,816	...	...	396,623
East Indian Railway advances	329,975	124,092	104,712	...	...	19,380
Rajputana-Malwa Railway	56,598	21,284	28,447	...	7,163	...
Military Remittances	360,328	135,507	94,026	...	...	41,481
Other Transactions	160,169	60,235	52,186	...	...	8,049
	2,018,315	759,019	328,004	...	42,213	473 228
TOTAL . £	745,664	280,419	65,517	188,600	531,903	558,205

Net Loss by Exchange Rx. 26,302

N.B.—The figures in Italics in columns 3 and 4 represent Gain and Loss respectively.

(a) Does not include paymets for the Mysore Railway pending settlement of the question in respect of Interest and Exchange on the capital outlay of the Railway.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange on Transactions in India	5,459	...	...	...	...	...	...	...	1,058	6,517
Premium on Bills	7,936	84	613	98	4,316	371	247	744	1,113	15,522
Unclaimed Deposits	258	1,025	158	2,244	36,188	4,024	1,787	2,090	...	47,774
Treasure Trove	...	...	42	...	1	21	...	49	88	201
Unclaimed Bills of Exchange of more than Three Years' standing	22	8	4	...	49	58	24	29	73	267
Sale Proceeds of Durbar Presents	1,905	4	...	22	1,047	...	192	50	395	3,615
Sale of Old Stores and Materials	222	39	74	40	4,551	322	562	260	279	6,349
Sale of Land and Houses, &c.	...	474	217	...	104	1,115	800	...	...	2,710
Government Audit Fees	1,761	5	1,095	131	2,347	...	...	493	498	6,330
Contributions	399	1,084	1,200	...	...	17,507	...	1,157	7,852	29,199
Rents	782	4,855	9,339	1,836	2,015	14,423	4,394	30,758	1,270	69,672
Rates and Taxes	...	916	...	...	...	...	...	...	...	916
Miscellaneous Fees, Fines, and Forfeitures	1,428	25	69	25	14,479	89	401	3,215	1,227	20,958
Recovery of Insurance and other charges on English Stores	19	1	71	44	3,969	116	16	295	13,513	18,044
Revenue from Berbera and Bhular	...	...	...	...	...	...	...	...	9,629	9,629
Revenue from Zaila	...	...	...	...	...	...	...	...	3,810	3,810
Extraordinary Items	...	...	...	...	...	...	...	...	5,248	5,248
Miscellaneous	8,716	372	491	623	22,660	3,340	15,545	18,698	3,066	73,511
Tolls on Khyber Roads	...	...	...	...	...	...	7,329	...	...	7,329
Upper Burma Receipts	...	...	14,738	...	...	...	...	...	...	14,738
TOTAL RECEIPTS IN INDIA . Rx.	28,907	8,892	28,111	5,063	91,726	41,386	31,297	57,838	49,119	342,339
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts . £										6,873
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										2,585
TOTAL MISCELLANEOUS RECEIPTS . Rx.										351,797

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ALLOWANCES, REWARDS, &c.:										
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	278	...	278
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	102	99	63	157	159	199	28	123	930
Rewards for Proficiency in Oriental Languages, &c.	737	118	335	400	955	200	545	791	1,795	5,876
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	8,679	424	1,363	1,446	4,499	4,064	4,349	2,365	1,803	28,992
Loss on Specie Remittances	2	...	127	1	...	...	...	...	...	130
Discount on Supply Bills	426	...	...	...	...	...	...	...	28	454
Loss by Exchange on Local Transactions	2,934	...	...	...	...	...	...	...	11	2,945
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	221	...	...	...	...	18	...	5	1,440	1,684
Cost of Books and Publications	11	...	22	3	461	2,040	234	1,479	411	4,661
CHARITY:										
Donations for Charitable Purposes	1,337	290	219	61	9,483	5,542	413	5,466	4,157	26,968
Charges on account of European Vagrants	1	10	1	2	387	298	147	513	856	2,215
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	99	1,930	953	1,118	1,450	1,657	1,626	7,298	1,329	17,460
Petty, Provincial, and Local Establishments	1,657	2,382	3,393	2,321	4,217	5,409	3,853	50,415	2,465	76,112
Special Commissions of Enquiry	33,351	...	...	...	2,421	85	...	4,293	2,942	43,092
Victualling Forts	...	...	...	...	...	...	293	...	...	293
Irrecoverable Temporary Loans, written off	...	...	35	68	...	2,468	10	...	7,439	10,020
Charges for searching for Hidden Treasure	...	...	...	...	2	...	...	2	...	4
Contributions	...	...	100	...	...	...	...	717	2,628	3,445
Rents, Rates, and Taxes	2,323	6	447	157	16,760	...	...	326	5,228	25,247
Petty Construction and Repairs	69	...	...	17	...	...	...	2	2,031	2,119
Jubilee Celebration Charges	1,575	313	1,210	487	138	4,723	2,126	2,475	7,429	20,476
Extraordinary Items	549	...	...	...	...	...	...	...	...	549
Miscellaneous and Unforeseen Charges	199	45	...	...	4,948	461	1,663	985	2,948	11,249
Miscellaneous Refunds	107	384	50	3	1,180	561	171	355	683	3,494
UPPER BURMA CHARGES	...	...	13,317	...	...	...	...	...	...	13,317
TOTAL CHARGES IN INDIA . Rx.	54,277	6,004	21,671	6,147	47,058	27,685	15,629	77,793	45,746	302,010
CHARGES IN ENGLAND:										
Charges as in Home Accounts . £										30,398
EXCHANGE ON CHARGES IN ENGLAND . Rx.										11,432
TOTAL MISCELLANEOUS CHARGES . Rx.										343,840

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section F.—Famine Relief and Insurance.

Expenditure Rx. 309,020.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS	Page.	AMOUNT OF EACH ACCOUNT		
				Detail.	Major Head Total.	
					Revenue	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Expenditure	100	...	...	1,041
Construction of Protective Railways.	46	Capital Expenditure	100	...	...	200,000
Construction of Protective Irrigation Works.	47	Capital Expenditure	101	...	...	107,979
"	47A	Detailed account of Ordinary Capital Expenditure to 31st March 1887 . .	102	852,707	...	...
		TOTAL . Rx.		...	...	309,020

No. 45.—Account of FAMINE RELIEF for the Year ended 31st March 1887.

	Central Provinces.	Madras.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx*	*Rx.*	*Rx.*
Charitable Relief	523	...	523
Irrecoverable Famine Advances written off	..	322	322
Miscellaneous	...	217	217
	523	539	1,062
RECEIPTS.			
Miscellaneous	...	21	21
NET FAMINE CHARGES IN INDIA . Rx.	523	518	1,041
TOTAL FAMINE RELIEF . Rx.			1,041

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1887.

	Outlay during 1886-87.	Outlay to end of 1886-87.
EXPENDITURE ON PROTECTIVE RAILWAYS.	*Rx.*	*Rx.*
INDIA—GENERAL AND POLITICAL.		
Capital Outlay	200,000	2,933,979

NOTE.—Detail by railways of these sums cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70 in which this expenditure is incorporated and deducted at foot.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, for the Year ended 31st March 1887.

Names of Canals.	Expenditure during the year. Works.	Establishment.	Tools and Plant.	Stock and Advance.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	Deduct: Total.	Net Total.	Total Expenditure up to 31st March 1887. Works.	Maintenance	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Less receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
BENGAL.																
Orissa Coast Canal (a)	6,829	1,571	...	...	...	...	...	8,400	70,069	...	16,112	419	—	...	...	86,600
N.-W. P. AND OUDH.																
Betwa Canal	11,576	2,321	—245	...	5	1,678	1,683	11,969	287,121	—	82,401	9,838	3,146	21	799	381,728
PUNJAB.																
Swat River Canal	5,620	4,390	171	...	32	272	304	9,877	250,435	...	63,747	9,958	1,462	...	558	325,044
MADRAS.																
Buckingham Canal	30,573	6,464	769	...	...	...	...	37,806	492,420	...	119,672	13,753	...	...	...	625,845
Rushikulya Canal	15,556	2,761	3,918	...	3	...	3	22,232	40,090	—	6,814	7,778	...	341	3	55,020
Ganjam-Gopalpur Canal	...	...	...	—	...	...	...	...	} 635	...	8,586	351	...	...	...	9,572
Surveys	...	...	...	...	—	...	...	...								
Total Madras	46,129	9,225	4,687	...	3	...	3	60,038	533,145	...	135,072	21,882	...	341	3	690,437
BOMBAY.																
Chankapur Tank	368	75	—77	...	...	...	...	366	3,565	...	1,717	726	...	...	...	6,008
Maladevi Tank	—11	...	...	...	...	...	...	—11	2,096	...	1,161	145	...	...	...	3,402
Nira Canal	25,130	7,358	427	...	4	—	4	32,911	280,758	240	64,709	10,602	...	...	584	355,725
Mushwad Tank	4,751	2,517	17	—	...	...	...	7,285	154,728	...	32,831	6,376	...	...	147	193,788
Gokak Canal (First Section)	550	114	4	...	...	...	...	668	(b) 32,338	...	7,002	587	...	...	5	(b)39,922
Total Bombay	30,788	10,064	371	...	4	...	4	41,219	473,485	240	107,420	18,436	...	...	736	598,845
GRAND TOTAL	100,942	27,571	4,984	...	44	1,950	1,994	131,503	1,614,255	240	404,752	60,533	4,608	362	2,096	2,082,654
Deduct—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 102	16,291	6,464	769	...	...	...	...	23,524	626,111	240	193,718	29,480	3,535	...	377	852,707
Net Total { India, England, Exchange }	84,651	21,107	4,215	...	44	1,950	1,994	107,979	988,144	...	211,034	3,053	1,073	362	1,719	1,229,915 / 26 / 6

(a) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay, see details under Ordinary.

(b) £160, Old outlay not debitable to Capital, transferred to Ordinary.

SUMMARY.

Year.	Capital Expenditure: State Railways: In India.	In England.	Total.	Irrigation Works: In India.	In England.	Exchange.	Total.	Total: In India.	In England.	Exchange.	Total.	Revenue: State Railways.	Irrigation.	Total.	Deficit: State Railways.	Irrigation.	Total.	Surplus: State Railways.	Irrigation.	Total.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852	...	...	...	...	...	...	...	...	...
" 1882-83	—133,189	...	—133,189	263,443	...	...	263,443	130,314	...	...	130,314	...	...	...	...	...	...	...	...	...
" 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471	...	...	...	...	...	...	...	...	...
" 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503	...	...	...	...	...	...	...	...	...
" 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807	...	...	...	...	...	...	...	...	...
" 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979	...	...	...	...	...	...	...	...	...
Total	2,933,979	...	2,933,979	1,229,915	26	6	1,229,947	4,163,894	26	6	4,163,926	...	...	...	...	...	...	...	...	...

No. 47 A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1887, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	...	28,877	4,933	3,535	*162*	133,868
MADRAS.							
Buckingham Canal	434,991	...	118,605	13,677	...	...	567,273
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	*127*	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	*83*	37,687
Gokak Canal (First Section)	7,539	...	2,168	633	...	*5*	10,335
Maladevi Tank	385	...	938	10	...	..	1,333
TOTAL BOMBAY	92,282	240	31,130	10,226	...	*215*	133,663
GRAND TOTAL	626,111	240	193,718	29,480	3,535	*377*	852,707

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure Rx. 183,077.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Expenditure	104	...	...	183,077
		TOTAL . Rx.		...	...	183,077

No. 48.—ABSTRACT ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) in the year ended 31st March 1887.

RAILWAYS.	During the Year.	To close of previous Year.	TOTAL TO END OF YEAR.
	Rx.	*Rx.*	*Rx.*
PROVINCIAL.			
Assam.			
Jorhat State Railway	10,252	53,415	63,667
Cheerapoonji Mountain Railway	11,567	52,613	64,180
	21,819	106,028	127,847
Bengal.			
Kaunia-Dhurla Railway	336	96,077	96,413
N.-W. Provinces and Oudh.			
Lucknow-Sitapur-Kheri Railway	160,922	144,720	305,642
TOTAL . . Rx.	183,077	346,825	529,902

SUMMARY OF EXPENDITURE BY PROVINCES.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	21,819	336	160,922	...	...	183,077
England	...	...	...	...	...	...	...
TOTAL	...	21,819	336	160,922	...	..	183,077

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section H.—Railway Revenue Account.

Revenue Rx. 14,477,759. Expenditure Rx. 15,666,427.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
State Railways . .	49	State Railways—Gross Earnings and Working Expenses	106	...	10,829,027	*5,219,889
		Interest on Debt—				
	50	State Railways	108	...	...	3,202,368
		Annuities in purchase of Railways—				
	50A	East Indian Railway . . .	110	...	...	1,595,721
	50B	Eastern Bengal Railway . . .	110	...	...	165,842
	50C	North-Western (Scinde Punjab and Delhi) Railway	111	...	...	547,062
	51	Interest on Capital deposited by Companies .	111	...	...	473,206
Guaranteed Companies	49	Net Traffic Receipts	106	...	3,647,116	...
	50	Surplus Profits, Land and Supervision .	108	...	...	600,833
	50	Interest	108	...	...	3,721,864
	52	Detailed Account of Charges for Land and Supervision	112	66,235	...	...
	53	Total amount advanced for Guaranteed Interest	113	...	...	...
Subsidized Companies	54A	Receipts—Repayment of advances of Interest	113	...	1,616	...
	54B	Expenditure—Land, &c.	113	...	...	45,243
Miscellaneous Railway Expenditure . .	55	Expenditure	114	...	...	94,399
		TOTAL . Rx.		...	14,477,759	15,666,427

* Includes £245,847 on account of payments to East Indian, B., B. & C. I. (for Rajputana-Malwa line) and Southern Mahratta Railway Companies for Surplus Profits and Provident Fund.

No. 49.—ACCOUNT showing the Working of

Names of Railways.	Capital Outlay to 31st March 1887.	Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.					
Bombay, Baroda, and Central India Railway	8,493,352	394,956	916,586	32,071	1,343,613
Great Indian Peninsula Railway	24,650,451	802,114	3,127,406	42,132	3,971,652
Madras Railway	10,385,647	339,722	449,196	5,346	794,264
Oudh and Rohilkund Railway	9,028,508	278,474	343,547	36,766	658,787
South Indian Railway	4,488,367	261,376	238,168	12,652	512,196
Scinde Punjab and Delhi Railway	...	...	...	...	...
Total	57,046,325	2,076,642	5,074,903	128,967	7,280,512
State Railways.					
India—General.					
East Indian	(a)32,745,008	1,403,771	3,209,416	94,015	*4,707,202
Rajputana-Malwa System, including Rewari-Ferozepore and Holkar	11,696,360	517,791	1,150,979	19,489	1,688,259
Sindia	920,786	20,898	19,081	—796	39,183
Store-keeper for State Railways	114,430	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	262,372	...	...	...	...
Bhopal	131,057	7,013	10,090	—13,598	3,505
	45,870,013	1,949,473	4,389,566	99,110	6,438,149
Central Provinces.					
Nagpore-Chattisgarh	1,210,255	22,226	108,245	1,289	131,760
Wardha Coal	725,399	3,743	16,705	54,294	74,742
Umaria Colliery	58,803	...	...	6,873	6,873
Bilaspur-Etawah	17,942	...	...	...	...
" " Katni-Umaria Section	474,587	473	2,352	501	3,326
Bengal-Nagpur	169,701	...	...	...	...
	2,656,747	26,442	127,302	62,957	216,701
Burma.					
Burma State Railways	2,868,755	152,440	133,957	5,266	291,663
Assam.					
Jorhat	63,667	226	3,657	28	3,911
Chera-Companygunge	64,180	112	274	—160	226
	127,847	338	3,931	—132	4,137
Bengal.					
Eastern Bengal	(b)4,968,300	197,780	292,478	46,878	537,136
Kawnia Dhurla and Mogulhat	96,413	4,595	1,572	8,376	14,543
Nalhati	34,405	5,432	3,132	90	8,654
Northern Bengal	2,279,034	76,992	159,159	26,250	262,401
Tirhoot, including Mozufferpore-Hajipore Section	1,554,110	69,309	72,322	18,290	159,921
Patna-Gya	424,072	38,709	16,016	—1,080	53,645
Ranaghat-Bhagwangola	30,175	...	...	...	...
Dacca	660,872	19,277	7,155	1,565	27,997
Assam-Behar	1,012,771	...	...	...	...
Bengal Central	897,843	31,620	7,368	—4,413	34,575
	11,957,995	443,714	559,202	95,956	1,098,872
North-Western Provinces and Oudh.					
Ghazipore-Dildarnagar	70,305	2,509	2,183	46	4,738
Cawnpore-Achneyra	1,158,233	62,153	57,913	10,026	130,092
Bareilly-Philibhit	150,192	3,417	5,922	787	10,126
Indian Midland	(d)2,269,932	4,187	4,944	103	9,234
Lucknow-Sitapur-Kheri	305,642	847	1,027	—218	1,656
	3,954,304	73,113	71,989	10,744	155,846
Punjab.					
North Western	(c)28,568,807	828,418	1,460,304	84,523	2,373,245
Amritsar-Pathankot	560,827	...	...	7,320	7,320
Sind-Sagar, Western Section	1,703,328	...	...	...	...
Ferozepore (Sutlej) Bridge	446,037	...	...	...	...
	31,278,999	828,418	1,460,304	91,843	2,380,565
Bombay.					
Dhond and Manmad	1,094,227	...	...	(e)23,376	23,376
Southern Mahratta (Subsidized)	(d)5,689,704	63,422	120,840	—1,945	182,317
Southern Mahratta	52,707	...	...	...	...
	6,836,038	63,422	120,840	21,431	205,693
Madras.					
Mysore	571,124	23,205	14,224	—28	37,401
Vizagapatam-Raipore	24,504	...	...	...	...
Cuddapah-Nellore	540,811	...	...	...	...
" " Dhamaveram Extension Survey	16,344	...	...	...	...
Bellary-Kistna	1,233,333	...	...	...	...
" " Hindupur Extension Survey	3,502	...	...	...	...
Pakal-Villupuram Survey	14,149	...	...	...	...
	2,403,767	23,205	14,224	—28	37,401
Total State Railways, including East Indian and Eastern Bengal Railways	...	3,560,565	6,881,315	387,147	10,829,027

(a) The actual Capital cost of the East Indian Railway is as follows:

By Company before purchase	Rx. 30,650,000
" Government before purchase	264,527
" Government after purchase	1,830,481
	32,745,008

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

* Includes £230 on account of Rent of premises in England occupied by the East Indian Railway Company, and 86 Rx. exchange thereon.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D. Ry.	11,075,320
By Government before purchase do.	287,047
By Government before and after purchase on the combined undertaking	17,206,440
	28,568,807

This Excludes the premiums on commuted value of Capital Stock, or the premium issued in excess in discharge of Debenture Stock or purchase of annuities.

(d) Rupee figures. (e) Net Earnings.

RAILWAYS in INDIA during 1886-87.

Working Expenses.							
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.	Net Earnings.	Percentage on Capital Outlay.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
181,448	167,264	60,804	79,743	73,713	562,972	780,641	9·19
409,454	711,781	214,018	260,607	201,484	1,857,344	2,114,308	8·58
131,310	184,402	58,603	77,200	53,096	504,611	289,653	2·79
86,584	122,600	32,858	61,563	58,658	362,263	296,524	3·28
132,861	94,165	38,472	41,887	38,821	346,206	165,990	3·06
...	...	...	...	...	...	...	...
1,001,657	1,280,212	404,755	521,000	425,772	3,633,396	3,647,116	6·29
464,517	421,319	125,979	295,085	232,419	1,539,319	3,167,883	9·68
183,449	347,917	65,450	144,086	95,596	836,498	851,761	7·29
4,698	3,669	1,215	2,529	7,361	19,472	19,711	2·14
...	...	...	...	...	...	..	...
...	...	...	...	...	...	...	...
...	...	...	...	2,556	2,556	949	·72
652,664	772,905	192,644	441,700	337,932	2,397,845	4,040,304	...
22,889	25,453	6,774	12,118	13,136	80,370	51,390	4·24
5,667	7,005	1,882	2,728	42,345	59,627	15,115	2·08
...	...	...	...	8,149	8,149	—*1,270*	—*2·17*
...	...	...	...	...	...	...	...
585	683	143	594	583	2,588	738	·16
...	...	...	...	...	...	...	...
29,141	33,141	8,799	15,440	64,213	150,734	65,967	
51,948	51,810	12,044	34,470	22,978	173,250	118,413	4·13
1,022	1,600	159	1,593	1,002	5,376	—*1,465*	—*2·30*
411	575	110	507	758	2,361	—*2,135*	—*3·33*
1,433	2,175	269	2,100	1,760	7,737	—*3,600*	...
96,887	74,939	26,538	67,675	60,713	326,752	210,384	4·24
2,994	1,318	706	889	5,322	11,229	3,314	3·43
2,553	1,001	464	901	1,792	6,711	1,943	5·65
50,501	30,245	7,144	18,031	35,253	141,174	121,227	4·07
24,197	20,423	4,617	22,269	27,077	98,583	61,338	3·95
6,423	5,010	1,667	3,468	11,330	27,898	25,747	6·07
...	...	...	...	...	...	...	...
7,089	6,989	2,259	5,950	6,412	28,699	—*702*	—*·11*
...	...	...	...	...	...	...	...
17,198	8,681	3,146	8,439	5,887	43,351	—*8,776*	—*·98*
207,842	148,606	40,541	127,622	153,786	684,397	414,475	...
571	447	146	304	993	2,461	2,277	3·23
10,311	24,299	11,658	15,694	18,766	80,728	49,364	4·26
1,682	1,429	271	1,657	2,636	7,675	2,451	1·62
2,421	1,108	369	647	3,654	8,199	1,035	†·04
379	...	...	...	†828	1,207	449	†·14
15,364	27,283	12,444	18,302	26,877	100,270	55,576	...
343,387	464,614	153,593	208,070	147,222	1,316,886	1,056,359	3·69
—*2,218*	...	...	...	...	—*2,218*	9,538	1·70
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
341,169	464,614	153,593	208,070	147,222	1,314,668	1,065,897	
...	...	...	...	...	...	23,376	1·67
34,354	43,561	4,098	24,127	18,963	125,103	57,214	1·01
...	...	...	...	...	...	...	...
34,354	43,561	4,098	24,127	18,963	125,103	80,590	...
6,751	6,687	1,124	3,129	2,347	20,038	17,363	3·04
...	...	...	...	...	..	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	..	...
6,751	6,687	1,124	3,129	2,347	20,038	17,363	...
1,340,666	1,550,782	431,556	874,960	776,078	4,974,042	5,854,985	...

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

By Company before purchase	*Rx.* 3,279,138
,, Government before purchase	42,448
,, Government after purchase	554,239
,, Capital outlay, Calcutta and South-Eastern Railway	936,475
,, Capital outlay, Porada Section, Northern Bengal Ry.	156,000
	4,968,300

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

H.—Railway Revenue Account.

No. 50.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads.		Charged	
	Net Earnings, *vide* Account No. 49.	Gross Earnings, *vide* Account No. 49.	Working Expenses, *vide* Account No. 49.	Interest and India.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Guaranteed Railways.				
Bombay, Baroda, and Central India Railway	780,641	1,343,613	562,972	4,288
Great Indian Peninsula Railway	2,114,308	3,971,652	1,857,344	4,029
Madras Railway	289,653	794,264	504,611	...
Oudh and Rohilkund Railway	296,524	658,787	362,263	1,698
South Indian Railway	165,990	512,196	346,206	633
Scinde, Punjab and Delhi Railway	...	...	...	...
	3,647,116	7,280,512	3,633,396	10,648
State Railways.				
India—General.				
East Indian	3,167,883	4,707,202	1,539,319	223,824
Rajputana-Malwa System	851,761	1,688,259	836,498	471,795
Sindia	19,711	39,183	19,472	36,819
Store-keeper for State Railways	...	...	...	4,897
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	16,408
Bhopal	949	3,505	2,556	5,242
	4,040,304	6,438,149	2,397,845	758,985
Central Provinces.				
Nagpore-Chattisgarh	51,390	131,760	80,370	47,273
Wardha Coal	15,115	74,742	59,627	28,470
Umaria Colliery	—1,276	6,873	8,149	1,689
Bilaspur-Etawah	...	...	...	721
" " Katni-Umaria Section	738	3,326	2,588	17,276
Bengal-Nagpur	...	...	...	6,657
	65,967	216,701	150,734	102,086
Burma.				
Burma	118,413	291,663	173,250	114,449
Tounghoo-Mandalay	...	...	...	4,511
	118,413	291,663	173,250	118,960
Assam.				
Jorhat	—1,465	3,911	5,376	2,342
Cheera-Companygunge	—2,135	226	2,361	2,336
	—3,600	4,137	7,737	4,678
Bengal.				
Eastern Bengal	210,384	537,136	326,752	84,451
Kaunia-Dhurla	3,314	14,543	11,229	3,850
Nalhati	1,943	8,654	6,711	1,398
Northern Bengal	121,227	262,401	141,174	91,125
Tirhoot	61,338	159,921	98,583	61,624
Patna-Gya	25,747	53,645	27,898	16,845
Ranaghat-Bhagwangola	...	...	...	1,191
Dacca	—702	27,997	28,699	25,850
Assam-Behar	...	...	...	35,651
Bengal Central	—8,776	34,575	43,351	...
	414,475	1,098,872	684,397	321,985
North-Western Provinces and Oudh.				
Dildarnagar-Ghazipur	2,277	4,738	2,461	2,812
Cawnpore-Achnera	49,364	130,092	80,728	46,868
Bareilly-Pilibhit	2,451	10,126	7,675	5,985
Indian Midland	1,035	9,234	8,199	...
Lucknow-Sitapur-Kheri	449	1,656	1,207	9,007
	55,576	155,846	100,270	64,672
Punjab.				
North-Western	1,056,359	2,373,245	1,316,886	689,883
Amritsar-Pathankot	9,538	7,320	—2,218	22,431
Sind-Sagar, Western Section	...	...	...	47,551
" " Eastern Section	...	...	...	5,987
Ferozepore (Sutlej) Bridge	...	...	...	12,957
Bolan	...	...	...	10,190
Sind-Pishin, Bostan Gulistan Section	...	...	...	8,030
" " Darwaza-Quetta "	...	...	...	5,757
" " Sibi-Quetta "	...	...	...	129,571
" " Killa-Adulla "	...	...	...	760
Kandahar Reserve	...	...	...	11,183
	1,065,897	2,380,565	1,314,668	944,300
Bombay.				
Dhond and Manmad	23,376	23,376	...	43,728
Southern Mahratta (Subsidized)	57,214	182,317	125,103	347
Southern Mahratta	...	...	...	2,108
	80,590	205,693	125,103	(a)45,836
Madras.				
Mysore	17,363	37,401	20,038	(b)...
Vizagapatam Raipore	...	...	...	980
Cuddapah-Nellore	...	...	...	17,545
" " Dhamevarum Extension Survey	...	...	...	601
Bellary-Kistna	...	...	...	42,218
" " Hindupur Extension Survey	...	...	...	139
Pakul-Villupuram Survey	...	...	...	463
	17,363	37,401	20,038	61,946
Total State Railways, including East Indian and Eastern Bengal Railways	5,854,985	10,829,027	4,974,042	(a)2,423,448

(a) Excludes Interest and Annuity charges of the Bengal Central.
(b) Interest charges for the Mysore Railway are included in the

in respect of RAILWAYS, for the Year ended 31st March 1887.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities.		Payment to Companies on account of Surplus Profits.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
England.	Exchange.						
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
408,327	153,558	177,498	8,792	2,910	1,318,345	25,268	...
1,176,828	442,565	344,503	678	8,539	3,834,486	137,166	...
522,393	196,453	...	8,996	10,041	1,242,494	...	448,230
381,531	143,481	...	1,202	14,520	904,695	...	245,908
207,897	78,183	...	2,918	7,035	643,472	...	131,276
...	...	12,597	4	...	12,601	...	12,601
2,696,976	1,014,240	534,598	22,590	43,645	7,956,093	...	675,581
1,508,046	567,123	182,443	...	...	4,020,755	686,447	...
...	...	62,805	...	...	1,371,098	317,161	...
...	...	...	...	...	56,291	...	17,108
...	...	...	...	...	4,897	...	4,897
...	...	...	...	...	16,408	...	16,408
...	...	...	...	...	7,798	...	4,293
1,508,046	567,123	245,248	...	...	5,477,247	960,902	...
...	...	...	...	...	127,643	4,117	...
...	...	...	...	...	88,097	...	13,355
...	...	...	...	...	9,838	...	2,965
...	...	...	...	...	721	...	721
...	...	...	...	...	19,864	...	16,538
...	...	...	...	...	6,657	...	6,657
...	...	...	...	...	252,820	...	36,119
...	...	...	...	...	287,699	3,964	...
...	...	...	...	...	4,511	...	4,511
...	...	...	...	...	292,210	...	547
...	...	...	...	...	7,718	...	3,807
...	...	...	...	...	4,697	...	4,471
...	...	...	...	...	12,415	...	8,278
163,886	61,632	...	...	...	636,721	...	99,585
...	...	...	...	...	15,079	...	536
...	...	...	...	...	8,109	545	...
...	...	...	...	...	232,299	30,102	...
...	...	...	...	...	160,207	...	286
...	...	...	...	...	44,743	8,902	...
...	...	...	...	...	1,191	...	1,191
...	...	...	...	...	54,549	...	26,552
...	...	...	...	...	35,651	...	35,651
31,448	11,827	...	...	...	86,626	...	52,051
(a)163,886	(a)61,632	...	...	...	(a)1,231,900	...	(a)133,028
...	...	...	...	...	5,273	...	535
...	...	...	...	...	127,596	2,496	...
...	...	...	...	...	13,660	...	3,534
110,323	41,488	...	...	...	160,010	...	150,776
...	...	...	...	...	10,214	...	8,558
(a)...	(a)...	...	...	...	(a)164,942	...	(a)9,096
571,817	215,041	...	...	...	2,793,627	...	420,382
...	...	...	...	...	20,213	...	12,893
...	...	...	...	...	47,551	...	47,551
...	...	...	...	...	5,987	...	5,987
...	...	...	...	...	12,957	...	12,957
...	...	...	...	...	10,190	...	10,190
...	...	...	...	...	8,030	...	8,030
...	...	...	...	...	5,757	...	5,757
...	...	...	...	...	129,571	...	129,571
...	...	...	...	...	760	...	760
...	...	...	...	...	11,183	...	11,183
571,817	215,041	...	...	...	3,045,826	...	665,261
...	...	...	...	...	43,728	...	20,352
201,860	75,913	493	...	...	403,716	...	221,399
...	...	...	...	...	2,108	...	2,108
(a)...	(a)...	493	...	...	(a)171,432	(a)34,261	...
(b)...	(b)...	106	...	...	20,144	17,257	...
...	...	...	...	...	980	...	980
...	...	...	...	...	17,545	...	17,545
...	...	...	...	...	601	...	601
...	...	...	...	...	42,218	...	42,218
...	...	...	...	...	139	...	139
...	...	...	...	...	463	...	463
...	...	106	...	...	82,090	...	44,689
(a)2,243,749	(a)843,796	245,847	...	...	(a)10,730,882	98,145	...

Southern Maharatta and Indian Midland Railways shown in Account No. 51.
amount for interest shown against the Southern Mahratta (Subsidized) Railway.

No. 50A.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &c., for the Year ended 31st MARCH 1887.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
EAST INDIAN RAILWAY.				
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity . .	373	..	...	373
Interest on East Indian Railway Debentures and Debenture Stock	...	64,604	24,296	88,900
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	196,681	73,964	270,645
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock . .	...	79,700	29,972	109,672
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,796	10,231
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	223,451	...	...	223,451
TOTAL .	223,824	348,420	131,028	703,272
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
EAST INDIAN RAILWAY.				
Annuity from 1st October 1885 to 30th September 1886 .	...	849,362	319,416	1,168,778
Contribution towards management	...	1,374	516	1,890
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	46,890	17,633	64,523
Interest in lieu of deferred Annuity	...	262,000	98,530	360,530
TOTAL .	...	1,159,626	436,095	1,595,721

No. 50B.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &c., for the Year ended 31st MARCH 1887.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
EASTERN BENGAL RAILWAY.				
Interest on Railway Debentures and Debenture Stock . .	...	22,140	8,326	30,466
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	—56	—21	—77
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21,262	7,996	29,258
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	8	29
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	84,451	...	...	84,451
TOTAL .	84,451	43,367	16,309	144,127
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
EASTERN BENGAL RAILWAY.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for £100 Stock of the Co.	...	116,954	43,982	160,936
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,425	1,288	4,713
Contribution towards management	...	140	53	193
TOTAL .	...	120,519	45,323	165,842

No. 50C.—DETAILED STATEMENT of CHARGES of the NORTH-WESTERN RAILWAY for Interest on DEBT and ANNUITY in PURCHASE of the SCINDE, PUNJAB AND DELHI RAILWAY, &c., for the Year ended 31st MARCH 1887.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
NORTH-WESTERN RAILWAY.				
Interest on Scinde Punjab and Delhi Railway Debenture Stock	...	...	...	...
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuities and Debenture Stock	...	174,262	65,534	239,796
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	689,883	...	...	689,883
TOTAL .	689,883	174,262	65,534	929,679
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
SCINDE, PUNJAB AND DELHI RAILWAY.				
Annuity terminating in 1,958 at the rate of £5-3-3·141 for £100 Stock of the Company	...	371,349	139,652	511,001
Contribution towards management	...	324	122	446
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	25,882	9,733	35,615
Interest in lieu of deferred Annuity	...	...	...	...
TOTAL .	...	397,555	149,507	547,062

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDIZED RAILWAY COMPANIES, for the Year ended 31st March 1887.

		Rx.	*Rx.*
BOMBAY.			
Interest on the Subscribed Capital of the Southern Mahratta Railway(*a*) . . .		347	347
ENGLAND.			
Interest on the Subscribed Capital of the Southern Mahratta Railway . .	£	201,860	
Do. do. Indian Midland Railway . . .	"	110,323	
Do. do. Bengal Central Railway . . .	"	31,448	
		£	343,631
Exchange on charges in England		Rx.	129,228
TOTAL .		Rx.	473,206

(*a*) See foot-note (*b*) page 108.

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1887.

	Amount.	TOTAL.
LAND.	*Rx.*	*Rx.*
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS—		
Madras:		
Madras Railway	12,032	
South Indian Railway	2,934	14,966
Bombay:		
Great Indian Peninsula Railway	676	
Bombay, Baroda, and Central India Railway	8,792	9,468
Punjab:		
Scinde, Punjab, and Delhi Railway	4	4
North-Western Provinces and Oudh:		
Oudh and Rohilkund Railway	2,950	2,950
Central Provinces:		
Great Indian Peninsula Railway	2	2
		27,390
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	3,036	
South Indian Railway	16	
Oudh and Rohilkund Railway	1,748	4,800
TOTAL LAND . £		22,590
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	14,817	
Madras	7,404	
Bombay	12,825	
Bengal	9,513	
Punjab	127	
Oudh	6,264	
North-Western Provinces	5,547	56,497
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	3,150	
Bombay	7,628	
Bengal	2,971	
Oudh	1,288	
North-Western Provinces	1,074	16,111
		72,608
Deduct—Amount of Supervision and Control Establishment for the Year 1886-87 written back charged to the account of—		
East Indian Railway		7,500
Bengal Central		1,503
South Mahratta		5,814
Rajputana Malwa		11,280
Indian Midland		2,866
		28,963
TOTAL ESTABLISHMENT . Rx.		43,645
GRAND TOTAL . Rx.		66,235

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1887, the NET REVENUE of the several COMPANIES to the 31st of December 1886, appropriated towards the REPAYMENT of that amount and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are converted to Sterling at the contract rates of exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1887.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1886, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda, and Central India Railway . .	9,225,207	62,524	9,287,731	6,584,977	2,702,754
Great Indian Peninsula Railway	26,342,976	430,088	26,773,064	21,201,616	5,571,448
Madras Railway	12,856,629	...	12,856,629	5,760,931	7,095,698
Oudh and Rohilkund Railway	4,628,401	54,754	4,683,155	2,433,653	2,249,502
South Indian Railway	3,637,926	7,581	3,645,507	1,784,300	1,861,207
TOTAL .	56,691,139	554,947	57,246,086	37,765,477	19,480,609

No. 54A.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

	Rx.	Rx.
IN INDIA.		
MADRAS.		
Recovery of the NET LOSS on the Mysore Railway after paying interest borne by H. H. the Maharajah of Mysore—		
Mysore Railway	1,584	
N.-W. P. AND OUDH.		
PROVINCIAL.		
NET PROFITS realized from Companies taken in reduction of debt on account of advances of interest—		
Rohilkund and Kumaon Railway	32	
		1,616
TOTAL RECEIPTS . Rx.		1,616

No. 54B.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED COMPANIES—Land, &c.

	Rx.	Rx.	Rx.
IN INDIA.			
Bengal.			
Land—			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	107		
Bengal Central Railway	47		
Bengal and North-Western Railway	30,633		
		30,787	
N.-W. Provinces and Oudh.			
Subsidy payable to Rohilkhund-Kumaon Railway (Provincial) . .	4,000		
		4,000	
Assam.			
Subsidy payable to the Assam Railway and Trading Company (Provincial)	10,000		
Share of joint audit charges of the Assam Railway and Trading Company (Provincial)	456	10,456	
			45,243
TOTAL SUBSIDIZED COMPANIES . Rx.			45,243

No. 55.—ABSTRACT ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, for the Year ended 31st March 1887.

	Rx.	Rx.	Rx.
IMPERIAL.			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	2,853		
Director General's Establishments	14,817		
Port Store-keeper's and Stock Verifier's Establishment	6,250		
Estimate for Doubling Rajputana-Malwa Railway	431		
		24,351	
ASSAM.			
Bengal-Assam Railway Survey	11,637		
		11,637	
BURMA.			
Tonghoo-Mandalay Survey	—87		
		—87	
BENGAL.			
Kawnia-Dhubri Survey	43		
Benares-Puri Survey	7,541		
		7,584	
PUNJAB.			
Bolan State Railway—Survey for permanent line	12,182		
Ambala-Kalka-Simla Survey	3,731		
Sialkot-Jummu Railway Survey	...		
Mianwali-Khushalgarh Survey	2,479		
Khattan Babarkatch State Railway Survey	1,526		
Survey for extension beyond the Khowaja Amran Range	13,063		
Bhawalpore-Ajmere State Railway Survey	1,766		
		34,747	
BOMBAY.			
Gordra-Rutlam Railway Survey	3,038		
		3,038	
TOTAL IMPERIAL . Rx.			81,270
PROVINCIAL.			
BENGAL.			
Share of Administrative Charges	5,487		
		5,487	
NORTH-WESTERN PROVINCES AND OUDH.			
Philibhit-Seramow Survey	1,440		
Hurdwar-Dehra Railway	638		
		2,078	
MADRAS.			
Registration of Road Traffic in connection with Railways in Madras	7		
Porto Novo-Salem Survey	1,142		
Madura Pamban Survey	2,740		
		3,889	
BOMBAY.			
Provincial Surveys	1,675		
		1,675	
TOTAL PROVINCIAL . Rx.			13,129
TOTAL MISCELLANEOUS RAILWAY EXPENDITURE . Rx.			94,399

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section J.—Irrigation.

Revenue Rx. 1,656,705. Expenditure Rx. 2,310,654.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	116	...	909,824	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	597,469	...
	57	Working Expenses	117	...	...	626,773
	57A	" " Detailed Statement .	118	...	...	...
	58	Statement of Financial Results . . .	120	...	...	...
		Interest on Debt. (See Account No. 58) .	120	...	...	992,591
Minor Works and Navigation.	59	Gross Receipts	122	...	149,412	...
	60	Expenditure Abstract (Abstract Account) .	127	...	...	691,290
	60A	Detailed Account of Expenditure from Imperial and Provincial Funds against Capital Account	130	...	...	...
	60B	Detailed Account of Expenditure from Imperial and Provincial Funds against Revenue Account	134	...	...	...
		TOTAL . Rx.		...	1,656,705	2,310,654

No. 56.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from MAJOR WORKS, credited to IMPERIAL and PROVINCIAL FUNDS, respectively, for the Year ended 31st March 1887.

	Actual Receipts.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	Grand Total.
IMPERIAL.												
Punjab.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Swat River Canal	2,598	...	4	...	2	...	...	...	64	2	2	2,672
Western Jumna Canal	61,983	15,756	337	74	885	329	1,631	1,947	125	402	429	83,898
Bári Doáb Canal	117,601	...	1,363	...	1,122	1,000	7,307	...	148	196	401	129,138
Sirhind Canal	32,200	...	200	...	413	583	1,599	879	411	108	118	36,511
Lower Sohag and Para Canal	..	...	1	...	...	7	—	...	25	...	30	63
Sidhnai Canal	1,308	...	...	...	...	...	...	...	...	11	...	1,319
	215,690	15,756	1,905	74	2,422	1,919	10,537	2,826	773	719	980	253,601
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	9	...	117	227	177	255	200	1	34	1,020
Total Punjab . Rx.	215,690	15,756	1,896	74	2,305	1,692	10,360	2,571	573	718	946	252,581
Madras.												
Godávári Delta Project	...	...	...	...	234	988	...	8,850	3	1	525	10,601
Kistna Delta Project	...	...	...	136	120	602	...	2,691	61	1	180	3,791
Pennér Anicut Project	...	...	...	...	...	38	...	...	...	...	...	38
Cauvery Delta Project	...	...	...	...	365	422	...	...	15	...	48	850
Srivaikuntham Anicut Project	...	...	...	68	...	72	...	...	25	...	35	200
Kurnool Canal	5,418	...	...	350	...	56	...	452	118	...	202	6,596
Total Madras . Rx.	5,418	...	...	554	719	2,178	...	11,993	222	2	999	22,076
Bombay.												
Desert Canal	3,714	...	...	...	...	...	...	...	6	...	15	3,735
Begari Canal	4,496	...	...	...	8	...	...	...	...	...	40	4,544
Eastern Nara Works	119	...	...	...	123	...	...	...	...	...	1,530	1,772
Hathmati Canal	642	...	...	16	51	...	...	...	...	...	1	710
Lakh Canal	100	...	...	...	138	...	...	...	1	...	...	239
Kadva River Works	651	...	...	...	10	...	...	...	...	...	3	664
Krishna Canal	2,187	...	...	22	190	...	...	...	...	...	2	2,401
Panjhra River Works and Mookti Reservoir	1,340	...	1	...	32	...	...	...	...	...	11	1,384
Ekruk Tank	648	...	45	266	405	...	...	...	...	...	138	1,502
Mutha Storage Lake and Canal	9,602	...	74	8,180	130	...	...	...	10	...	344	18,340
Mhaswad Tank	56	...	...	...	1	...	...	...	1	...	98	156
Nira Canal	116	...	...	...	121	...	...	...	37	..	...	274
Gokak Canal, First Section	905	...	...	...	8	...	...	...	3	...	...	916
Unharwah Canal	...	...	...	...	...	...	...	...	...	...	3	3
Total Bombay . Rx.	24,576	...	120	8,484	1,217	...	...	...	58	...	2,185	36,640
North-Western Provinces.												
Betwa Canal	1,843	...	12	7	40	...	...	...	28	49	91	2,070
Total North-Western Provinces	1,843	...	12	7	40	...	...	...	28	49	91	2,070
Total Imperial . Rx.	247,527	15,756	2,028	9,119	4,281	3,870	10,360	14,564	881	769	4,212	313,367

PROVINCIAL.												
BENGAL.												
Orissa Project	9,697	...	8	...	189	68	...	6,705	493	...	801	17,961
Midnapore Canal	10,884	...	...	...	3	2	...	10,969	63	1	1,497	23,419
Tidal Canal	...	...	...	...	10	216	...	5,190	22	...	2	5,440
Soane Canal	82,646	...	70	...	32	290	67	5,426	720	17	2,575	91,843
TOTAL BENGAL . Rx.	103,227	...	78	...	234	576	67	28,290	1,298	18	4,875	138,663
NORTH-WESTERN PROVINCES.												
Ganges Canal	189,138	17,503	252	43	8,105	...	3,408	1,144	75	585	673	220,926
Lower Ganges Canal	89,361	8,786	413	8	3,954	...	649	838	361	303	(a) 993	105,666
Agra Canal	46,974	10,425	70	...	2,211	...	214	1,173	24	54	193	61,338
Eastern Jumna Canal	63,901	1,362	2	20	2,925	...	1,313	1	18	276	46	69,864
TOTAL NORTH-WESTERN PROVINCES . Rx.	389,374	38,076	737	71	17,195	...	5,584	3,156	478	1,218	1,905	457,794
TOTAL PROVINCIAL . Rx	492,601	38,076	815	71	17,429	576	5,651	31,446	1,776	1,236	6,780	596,457
GRAND TOTAL .	740,128	53,832	2,843	9,190	21,710	4,446	16,011	46,010	2,657	2,005	10,992	909,824

(a) Includes 84 Rx. for water supplied to the Military Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, for the Year ended 31st March 1887.

IRRIGATION AND NAVIGATION.

	Imperial.					Provincial.			Grand Total.
	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total Imperial.	Bengal.	North-Western Provinces.	Total Provincial.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Working Expenses and Maintenance :—									
New Works	80	10,405	8,859	...	19,344	...	22,684	22,684	42,028
Repairs	2,057	72,292	50,912	22,025	147,286	81,127	84,617	165,744	313,030
Establishment	4,575	60,567	38,169	10,047	113,358	43,204	(a) 102,337	145,541	258,899
Tools and Plant	276	1,409	7,500	190	9,375	7,234	3,100	10,334	19,709
Profit and Loss	...	34	...	...	34	...	...	...	34
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	7	(b) 1,436	149	111	1,703	1,695	882	2,577	4,280
TOTAL Rx	6,995	146,143	105,589	32,373	291,100	133,260	213,620	346,880	637,980
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	10,535	672	...	11,207	...	...	...	11,207
GRAND TOTAL . Rx.	6,995	135,608	104,917	32,373	279,893	133,260	213,620	346,880	626,773

(a) Includes Rx. 805 being charges in Civil Department for Collection of Owners' rates.

(b) Includes Rx. 107 being refunds of Owners' rates by Civil Department.

No 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, charged to IMPERIAL and PROVINCIAL FUNDS for the Year ended 31st March 1887.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.														
Punjab.														
Swat River Canal	711	2,670	1,861	1	...	...	5,243	711	4,125	2,776	1	...	2	7,615
Bári Doab Canal	3,618	27,633	23,869	336	...	325	55,781	36,751	520,213	552,296	13,470	92	3,857	1,126,679
Western Jumna Canal	3,630	17,660	25,474	989	34	1,082	48,869	28,241	676,428	621,268	9,506	326	2,560	1,338,329
Lower Sohag and Para Canal	...	1,009	256	...	...	...	1,265	...	1,641	416	...	...	...	2,057
Sirhind Canal	2,446	22,368	8,695	68	...	29	33,606	16,921	42,670	20,369	94	...	38	80,092
Sidnai Canal	...	952	412	15	...	...	1,379	...	952	412	15	...	...	1,379
	10,405	72,292	60,567	1,409	34	1,436	146,143	82,624	1,246,029	1,197,537	23,086	418	6,457	2,556,151
Deduct—Share of Working Expenses of Sirhind Canal due from Native States	840	7,341	2,342	4	...	8	10,535	3,269	12,391	4,392	6	...	11	20,069
Total Punjab . Rx.	9,565	64,951	58,225	1,405	34	1,428	135,608	79,355	1,233,638	1,193,145	23,080	418	6,446	2,536,082
North-Western Provinces and Oudh.														
Betwa Canal	80	2,057	4,575	276	...	7	6,995	94	2,212	4,614	276	...	7	7,203
Madras.														
Godávárí Delta System	2,039	24,807	18,390	3,384	...	16	48,636	21,465	569,430	311,743	69,710	...	1,157	973,505*
Deduct—Outlay from Contributions	*16*	...	...	*26*	...	...	*42*							
Kistna Delta System	1,556	16,705	10,898	3,301	...	54	32,514	13,834	323,457	175,195	35,845	...	1,292	549,623*
Deduct—Outlay from Contributions	...	...	...	...	...	...	...							
Pennèr Anicut System	*—29*	285	771	*—17*	...	...	1,010	6,965	41,527	23,725	1,156	...	...	73,373*
Cauvery Delta System	2,479	*—4,946*	3,058	*—87*	...	3	507	31,355	449,063	153,713	11,558	...	21	645,710*
Deduct—Outlay from Contributions	*368*	...	*81*	*5*	...	...	*454*							
Sriváikuntham Anicut System	105	869	883	*—4*	...	...	1,853	3,331	24,553	12,606	629	...	12	41,131*
Deduct—Outlay from Contributions	...	*154*	*21*	*1*	...	...	*176*							
Sangam Anicut System	...	1,805	731	41	...	...	2,577	...	1,991	1,013	41	...	...	3,045
Kurnool Canal(a)	2,709	11,387	3,438	882	...	76	18,492	13,220	53,282	19,954	2,812	...	83	89,351
	8,859	50,912	38,169	7,500	...	149	105,589	90,170	1,463,303	697,949	121,751	...	2,565	2,375,738
Deduct—Outlay from Contributions	*384*	*154*	*102*	*32*	...	...	*672*							
Total Madras . Rx.	8,475	50,758	38,067	7,468	...	149	104,917	90,170	1,463,303	697,949	121,751	...	2,565	2,375,738

BOMBAY.														
Desert Canal	...	3,046	1,014	15	...	...	4,075	479	18,855	6,779	176	...	...	26,289
Unharwáh	...	860	252	6	...	...	1,118	...	1,441	416	17	...	1	1,875
Begari Canal	...	4,008	1,276	15	...	1	5,300	3,674	108,154	25,312	536	...	...	137,676
Eastern Nara Works	...	4,103	2,287	53	...	...	6,443	2,670	122,031	53,113	1,431	...	6	179,251
Hathmati Canal	...	468	287	...	...	...	755	...	5,622	4,201	23	19	247	10,112
Panjhra River Works and Mookti Reservoir	...	658	211	15	...	86	970	67	3,544	1,580	42	...	176	5,409
Kádva River Works	...	283	232	...	...	...	515	15	3,632	2,754	85	...	19	6,505
Mutha Storage Lake and Canal	...	4,649	2,094	76	...	19	6,838	253	43,080	17,644	—324	...	60	60,713
Krishna Canal	...	715	612	10	...	...	1,337	66	14,889	12,228	138	...	6	27,327
Pravara River Works—Lakh Canal	...	162	149	...	...	...	311	62	5,167	3,354	82	...	3	8,668
Ekruk Tank	...	839	506	—10	...	...	1,335	7	14,690	9,071	147	...	...	23,915
Gokak Canal, First Section	...	250	184	...	...	5	439	...	586	424	...	...	5	1,015
Mhasvad Tank	...	705	400	10	...	...	1,115	...	1,050	539	10	...	...	1,599
Nira Canal	...	1,279	543	...	...	...	1,822	...	2,157	921	...	...	...	3,078
TOTAL BOMBAY . Rx.	...	22,025	10,047	190	...	111	32,373	7,293	344,898	138,336	2,363	19	523	493,432
PROVINCIAL.														
BENGAL.														
Orissa Project	...	35,276	13,359	1,549	...	9	50,193	164	299,947	139,039	17,677	64	300	(b) 457,191
Midnapore Canal	...	13,775	6,341	2,500	...	21	22,637	4,074	175,247	83,155	24,568	...	38	287,082
Tidal Canal	...	1,199	578	416	...	91	2,284	303	37,177	13,282	1,951	...	91	52,804
Soane Project	...	30,877	22,926	2,769	...	1,574	58,146	...	290,964	190,470	14,644	...	4,645	500,723
TOTAL BENGAL . Rx.	...	81,127	43,204	7,234	...	1,695	133,260	4,541	803,335	425,946	58,840	64	5,074	1,297,800
N.-W. PROVINCES.														
Ganges Canal	6,638	32,709	44,172	1,683	...	333	85,535	77,057	872,633	1,069,070	39,784	4,747	3,567	2,066,858
Lower Ganges Canal	12,616	30,369	35,328	576	...	297	79,186	48,822	339,661	410,916	6,286	...	794	806,479
Agra Canal	1,294	14,478	11,883	491	...	191	28,337	16,073	120,702	108,338	3,491	...	2,363	250,967
Eastern Jumna Canal	2,136	7,061	10,954	350	...	61	20,562	20,821	273,496	376,024	3,827	32	1,579	675,779
TOTAL N.-W. PROVINCES . Rx.	22,684	84,617	102,337	3,100	...	882	213,620	162,773	1,606,492	1,964,348	53,388	4,779	8,303	3,800,083

* Approximate figures and subject to Revision, as they include direct and indirect charges. (a) This canal was purchased from the late Madras Irrigation and Canal Company.
(b) Excludes *outlay* in England.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PARTICULARS.	(a) Estimated cost of construction including exchange but excluding indirect charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1886-87 pages 183 to 185.	To end of 1886-87.	REVENUE. Water-rates, &c. (for details, see pages 116 and 117).	Collected with Land Revenue.	No. of Items.
INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	
Beluchistan Kushdil Khan Reservoir	62,341	6,968	6,968	...	...	1
BENGAL.						
Orissa Project	3,139,622	43,475	2,250,774	17,961	...	2
Midnapore Series	831,677	489	826,199	23,419	...	3
Tidal Canal	177,270	...	179,549	5,440	...	4
Soane Project	2,788,869	13,672	2,499,807	91,843	...	5
TOTAL . Rx.	6,937,438	57,636	5,756,329	138,663	...	6
NORTH-WESTERN PROVINCES.						
Ganges Canal	2,923,553	3,592	2,646,877	220,926	44,301	7
Lower Ganges Canal	2,773,951	157,403	2,790,460	105,666	20,783	8
Agra Canal	871,752	8,704	832,840	61,338	...	9
Eastern Jumna Canal	344,191	1,100	292,901	69,864	22,154	10
Betwa Canal	425,141	11,969	381,728	2,070	...	11
TOTAL . Rx.	7,338,588	182,768	6,944,806	459,864	87,238	12
PUNJAB.						
Western Jumna Canal	1,079,050	25,127	1,006,044	83,898	5,832	13
Bári Doab Canal	1,579,860	6,324	1,550,753	129,138	60,497	14
Sirhind Canal, British expenditure	3,650,410	97,720	2,129,230	35,491	...	15
Ditto Native State expenditure		98,465	1,285,188	1,020	...	16
Lower Sohag and Para Canals	72,810	13,304	54,146	63	1,815	17
Chenab Canals	293,559	36,972	172,901	...	...	18
Sidhnai Canals	74,873	13,885	69,769	1,319	...	19
Swat River Canal	354,581	9,877	325,044	2,672	...	20
TOTAL . Rx.	7,105,143	301,674	6,593,075	253,601	68,144	21
MADRAS.						
Godávári Delta System	1,108,933	15,139	1,047,135	10,601	178,140	22
Kistna Delta System	1,391,978	35,659	740,096	3,791	113,667	23
Pennér Anicut System	161,279	5,988	150,425	38	12,680	24
Cauvery Delta System	166,293	10,818	165,267	850	69,323	25
Srivaikuntham Weir Project	136,152	1,686	132,958	200	10,588	26
Sangam Project	289,644	26,009	271,833	...	5,824	27
Kurnool Canal	...	—390	2,165,544	6,596	...	28
Barur Tank Project	40,000	3,375	26,687	...	...	29
Rushikulya Canal	260,529	22,232	55,020	...	...	30
Surveys	...	...	...	...	...	31
TOTAL . Rx.	3,554,808	120,516	4,754,965	22,076	390,222	32
BOMBAY.						
Desert Canal	126,684	3,441	111,963	3,735	6,747	33
Bégari Canal	162,885	1,860	161,951	4,544	21,569	34
Eastern Nara Works	527,670	15,592	478,685	1,772	25,413	35
Hathmati Canal	49,470	...	49,093	710	...	36
Pravara River Works, Lakh Canal	37,519	14	34,664	239	...	37
Kádvá River Works	69,189	891	62,971	664	59	38
Krishna Canal	72,755	91	78,788	2,401	98	39
Lower Panjhra River Works, including Mookti Reservoir	44,449	343	41,845	1,384	487	40
Ekruk Tank	122,824	...	122,812	1,502	...	41
Mutha Storage Lake and Canal	605,323	5,014	591,024	18,340	...	42
Unherwah Canal	34,543	2,591	32,140	3	4,405	43
Gokak Canal—First Section	40,594	668	39,922	916	...	44
Mhaswad Tank	197,896	7,285	193,788	156	5	45
Nira Canal	397,736	32,911	355,725	274	...	46
Chankapur Canal	70,154	366	6,008	...	...	47
Maladevi Canal	91,497	—11	3,402	...	...	48
TOTAL . Rx.	2,651,188	71,056	2,364,781	36,640	58,783	49
Stores and Reserve	...	...	94	...	...	50
GRAND TOTAL . Rx.	...	(b) 642,153	(b) 25,135,830	(b) 909,824	604,387	51

(a) The term *indirect charges*, refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment and tools and plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

During 1886-87.			Working Expenses, 1886-87 (for details, see pages 118 and 119).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	Including Interest.			
						Rate per cent.					Rate per cent.	
No. of Items.	Less Collection Charges in Civil Department.	Total.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.		
1	...	...	...	...	...	...	...	139	...	139	...	2·00
2	...	17,961	50,193	...	32,232	...	1·43	89,161	...	21,393	...	5·39
3	...	23,419	22,637	782	...	·09	...	33,039	...	32,257	...	3·90
4	...	5,440	2,284	3,156	...	1·76	...	7,182	...	4,026	...	2·24
5	...	91,843	58,146	33,697	...	1·35	...	99,719	...	66,022	...	2·64
6	...	138,663	133,260	5,403	...	·09	...	229,101	...	223,698	...	3·89
7	...	265,227	85,535	179,692	...	6·79	...	105,803	73,889	...	2·79	...
8	...	126,449	79,186	47,263	...	1·69	...	108,470	...	61,207	...	2·19
9	...	61,338	28,337	33,001	...	3·96	...	33,140	...	139	...	·02
10	...	92,018	20,562	71,456	...	24·39	...	11,694	59,762	...	20·40	...
11	...	2,070	6,995	...	4,925	...	1·29	15,030	...	19,955	...	5·23
12	...	547,102	220,615	326,487	...	4·70	...	274,137	52,350	...	·75	...
13	...	89,730	48,869	40,861	...	4·06	...	39,739	1,122	...	·11	...
14	...	189,635	55,781	133,854	...	8·63	...	61,903	71,951	...	4·64	...
15	...	35,491	23,071	12,420	...	·58	...	83,215	...	70,795	...	3·32
16	...	1,020	10,535	...	9,515	...	·74	49,438	...	58,953	...	4·59
17	...	1,878	1,265	613	...	1·13	...	1,900	...	1,287	...	2·38
18	...	...	...	...	...	...	...	6,177	...	6,177	...	3·57
19	...	1,319	1,379	...	60	...	·09	2,513	...	2,573	...	3·69
20	...	2,672	5,243	...	2,571	...	·79	12,804	...	15,375	...	4·73
21	...	321,745	146,143	175,602	...	2·66	...	257,689	...	82,087	...	1·25
22	...	188,741	48,594	140,147	...	13·38	...	41,583	98,564	...	9·41	...
23	...	117,458	32,514	84,944	...	11·48	...	28,891	56,053	...	7·57	...
24	...	12,718	1,010	11,708	...	7·78	...	5,895	5,813	...	3·86	...
25	...	70,173	53	70,120	...	42·43	...	6,395	63,725	...	38·56	...
26	...	10,788	1,677	9,111	...	6·85	...	5,285	3,826	...	2·88	...
27	...	5,824	2,577	3,247	...	1·19	...	10,353	...	7,106	...	2·61
28	...	6,596	18,492	...	11,896	...	·55	86,630	...	98,526	...	4·55
29	...	...	...	...	...	...	...	1,000	...	1,000	...	3·75
30	...	...	...	...	...	...	...	1,756	...	1,756	...	3·19
31	...	...	...	...	...	...	...	...	...	...	...	...
32	...	412,298	104,917	307,381	...	6·46	...	187,788	119,593	...	2·51	...
33	675	9,807	4,075	5,732	...	5·12	...	4,410	1,322	...	1·18	...
34	2,192	23,921	5,300	18,621	...	11·50	...	6,441	12,180	...	7·52	...
35	2,660	24,525	6,443	18,082	...	3·78	...	18,835	...	753	...	·16
36	32	678	755	...	77	...	·16	1,964	...	2,041	...	4·16
37	5	234	311	...	77	...	·22	1,386	...	1,463	...	4·22
38	33	690	515	175	...	·28	...	2,501	...	2,326	...	3·70
39	179	2,320	1,337	983	...	1·25	...	3,150	...	2,167	...	2·75
40	116	1,755	970	785	...	1·87	...	1,667	...	882	...	2·11
41	48	1,454	1,335	119	...	·10	...	4,912	...	4,793	...	3·90
42	476	17,864	6,838	11,026	...	1·87	...	23,541	...	12,515	...	2·12
43	441	3,967	1,118	2,849	...	8·86	...	1,234	1,615	...	5·02	...
44	45	871	439	432	...	1·08	...	1,584	...	1,152	...	2·88
45	10	151	1,115	...	964	...	·50	7,606	...	8,570	...	4·42
46	6	268	1,822	...	1,554	...	·44	13,571	...	15,125	...	4·25
47	...	...	...	...	...	...	...	233	...	233	...	3·88
48	...	...	...	...	...	...	...	136	...	136	...	4·00
49	6,918	88,505	32,373	56,132	...	2·37	...	93,171	...	37,039	...	1·57
50	...	...	...	...	..	...	...	4	...	4	...	4·25
51	6,918	(b) 1,507,293	(b) 626,773	(b) 880,520	...	3·50	...	(b) 992,591	...	(b) 112,071	...	·45

(b) Exclusive of figures for Sirhind Canal, which concern Native States.

No. 59.—ABSTRACT ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS for the Year ended 31st March 1887.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.												
IRRIGATION AND NAVIGATION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	121	...	...	...	...	2	...	...	1	...	2	126
Tanks in Ajmere Sub-Collectorate	376	...	...	...	...	130	...	...	1	21	172	700
Tanks in Beawar Sub-Collectorate	592	...	...	...	...	61	...	...	4	—4	32	685
Bheer Reservoir	...	...	...	...	...	...	...	...	...	...	...	...
Rajosie "	...	...	...	...	...	...	...	...	...	...	...	...
Bulad "	...	...	...	...	...	...	...	...	...	...	...	..
Jalea "	...	...	...	...	...	...	...	...	...	...	...	...
Ladpura "	...	...	...	...	...	...	...	...	...	...	...	...
Mukrera "	...	...	...	...	...	...	...	...	...	...	...	—
Chitar "	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RAJPUTANA . Rx.	1,089	...	...	...	...	193	...	...	6	17	206	1,511
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	278	66	...	...	...	331	47	739
Upper Sutlej Inundation Canals	1,373	...	...	...	117	257	...	...	33	...	137	1,917
Indus Inundation Canals	...	...		...	135	1,866	...	2	16	89	(a)5,657	7,766
Shahpur and Sahiwal Canals	2,645	...	...	...	...	7	...	8	...	...	...	2,660
TOTAL PUNJAB . Rx.	4,035	...	1	...	530	2,196	...	10	49	420	5,841	13,082
MADRAS.												
Chembrambakam Tank Project	...	...	...	...	10	...	...	...	...	...	1	11
Palar Anicut Project	...	...	...	...	61	...	...	...	...	...	1	62
Pelandorai Anicut	...	...	...	...	2	...	...	...	...	...	...	2
TOTAL MADRAS . Rx.	...	...	...	...	73	...	...	...	...	...	2	75

BOMBAY.												
Sind:												
Alibhur Cutcherey Canal	46	...	...	...	...	2	...	...	...	...	...	48
Great Marak Canal	216	...	...	...	...	17	...	...	...	...	19	252
Fulaili Canal	2,160	...	...	...	...	194	...	...	...	...	387	2,741
Mehrabwah Canal	...	...	...	...	...	2	...	...	...	...	6	8
Surfrazwah Canal	109	...	...	...	...	3	...	...	...	...	34	146
Ghar Canal	187	...	...	...	...	84	...	...	37	...	214	522
Sukkur and Shadadpur Canal	90	...	...	...	...	10	...	...	18	...	54	172
Total Sind . *Rx.*	2,808	...	...	...	...	312	...	...	55	...	714	3,889
Dekkan and Gujurat:												
Khari Cut	878	...	...	...	...	35	...	...	...	...	...	913
Hartala Tank	117	...	...	...	...	2	...	...	...	...	32	151
Jamda Canal	453	...	2	...	...	27	...	...	7	...	...	489
Mhuswa Tank	64	...	...	...	...	10	...	...	2	...	15	91
Ojhar Canal	641	...	...	...	...	48	...	...	...	...	13	702
Bhatodi Tank	301	...	...	...	...	3	...	...	...	...	11	315
Matoba Tank	480	...	...	...	...	3	...	...	...	...	...	483
Kasardi Tank	33	...	...	...	...	1	...	...	...	...	17	51
Shirsuphal Tank	185	...	...	...	...	14	...	...	...	...	...	199
Bhadalwadi Tank	144	...	...	...	...	4	...	...	...	...	...	148
Koregaon Tank	53	...	...	...	...	...	...	...	...	...	...	53
Ashti Tank	178	...	1	...	...	6	...	...	...	...	23	208
Rewari Canal	261	...	...	...	...	8	...	...	...	...	...	269
Yerla River Irrigation Works	572	...	...	...	...	32	...	...	5	...	...	609
Upper Man River Works	333	...	...	...	...	7	...	...	5	...	...	345
Chickli Canal	98	...	...	...	...	3	...	...	...	...	...	101
Maini Tank	322	...	...	...	...	5	...	...	...	...	...	327
Muchkundi Tank	1	...	...	...	...	...	...	...	...	...	10	11
Gadikeri Tank	159	...	...	...	...	...	..	...	...	...	...	159
Dambal Tank	40	...	...	...	...	38	...	...	..	...	...	78
Medleri Tank	40	...	...	...	...	...	...	...	...	...	...	40
Madag Tank	113	...	...	...	...	7	...	...	...	...	...	120
Asundi Tank	42	...	...	...	...	...	...	...	...	...	...	42
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	9	9
Total Dekkan and Gujurat . *Rx*	5,508	...	3	...	...	253	...	...	19	...	130	5,913
TOTAL BOMBAY . Rx.	8,316	...	3	...	...	565	...	..	74	...	844	9,802
Carried forward . Rx.	13,440	...	4	...	603	2,954	...	10	129	437	6,893	24,470

(a) Inclusive of *Rx.* 5,639 silt clearance rate.

No. 59.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds for the Year ended 31st March 1887—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	13,440	...	4	...	603	2,954	...	10	129	437	6,893	24,470
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikárpur Canals Division	413	...	...	...	...	17	...	...	...	...	178	608
Irrigation Works, Ghar Division	285	...	...	...	...	74	...	...	2	—	336	697
Irrigation Works, Karachi Collectorate	469	...	...	...	...	58	...	...	...	...	1,018	1,545
Irrigation Works, Hyderabad Canal Division	1,660	...	...	...	...	122	...	...	...	...	184	1,966
Irrigation Works, Fulaili Division	38	...	...	...	...	17	...	...	...	...	15	70
Irrigation Works, Sholapore and Bijapur Division	15	...	...	...	...	...	...	—	...	...	...	15
Irrigation Works, Gujrat Division	133	...	...	...	...	...	...	...	...	1	2	136
Irrigation Works, Belgaum and Dharwar Division	70	...	...	...	...	...	...	...	...	...	37	107
Irrigation Works, Khandeish Division	167	...	...	...	...	...	...	...	...	...	103	270
Irrigation Works, Poona Division	75	...	—	...	...	...	...	...	...	...	...	75
TOTAL . Rx.	3,325	...	...	—	...	288	...	...	2	1	1,873	5,489
PUNJAB.												
Muzuffergurh Canal . . . . . Rx.	...	...	...	...	...	...	...	...	...	107	8	115
Works for which Capital and Revenue Accounts are not kept:												
Madras	...	...	...	...	...	261	1,132	...	22	1	71	1,487
TOTAL . Rx.	...	...	...	...	...	261	1,132	...	22	1	71	1,487
TOTAL IMPERIAL . Rx.	16,765	...	4	...	603	3,503	1,132	10	153	546	8,845	31,561

PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
NORTH-WESTERN PROVINCES.												
Doon Canals	2,705	324	124	...	21	...	3,302	...	...	2	4	6,482
Rohilkhund including Bijnore Canals	7,080	768	23	...	229	...	40	...	...	11	14	8,165
Bundelkhund Canals:												
Hamirpur Irrigation Works	303	...	...	...	5	...	...	...	...	...	37	345
Jhansi Irrigation Works	224	...	...	...	9	...	...	...	...	...	41	274
Bijnor Canals	735	64	...	...	56	...	10	...	...	...	...	865
TOTAL NORTH-WESTERN PROVINCES . Rx.	11,047	1,156	147	...	320	...	3,352	...	...	13	96	16,131
BENGAL.												
Orissa Coast Canal	...	...	...	...	...	64	...	2,859	5	...	21	2,949
Calcutta and Eastern Canals	...	...	...	...	...	...	...	47,720	164	...	481	48,365
Sarun Project	1,107	...	...	...	...	1	...	...	31	...	104	1,243
TOTAL . Rx.	1,107	...	...	...	...	65	...	50,579	200	...	606	52,557
MADRAS.												
Madras Water-Supply and Irrigation Extension Project	...	...	...	1,225	...	27	...	...	...	...	34	1,286
Buckingham Canal	...	...	...	...	12	207	...	5,776	42	...	58	6,095
Vedaraniam Canal	...	...	...	...	...	...	...	65	...	...	...	65
B. Project	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL . Rx.	...	...	...	1,225	12	234	...	5,841	42	...	93	7,447
Works for which Capital and Revenue Accounts are not kept:												
Bengal . Nuddea Rivers	...	...	...	...	...	...	...	20,271	30	...	24	20,325
Bengal . Eden Canal	7	...	...	...	...	19	...	...	...	...	55	81
Burma	...	...	...	...	...	...	...	2,751	...	1	4	2,756
Punjab	...	...	...	...	...	...	...	...	...	...	(a)4,641	(a)4,641
TOTAL . Rx.	7	...	...	...	...	19	...	23,022	30	1	4,724	27,803
TOTAL PROVINCIAL . Rx.	12,161	1,156	147	1,225	332	318	3,352	79,442	272	14	5,519	103,938
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,316	(a)1,316
Punjab	...	...	...	...	...	...	...	...	...	...	(a)153	(a)153
TOTAL INCORPORATED LOCAL . Rx.	...	...	...	...	...	...	...	...	...	...	1,469	1,469
TOTAL IRRIGATION AND NAVIGATION . Rx.	28,926	1,156	151	1,225	935	3,821	4,484	79,452	425	560	15,833	136,968
Carried forward . Rx.	28,926	1,156	151	1,225	935	3,821	4,484	79,452	425	560	15,833	136,968

(a) Shown in the Accounts of the Civil Department.

No. 59 —Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1887—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Brought forward	28,926	1,156	151	1,225	935	3,821	4,484	79,452	425	560	15,833	136,968
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	7	58	...	...	109	...	312	486
Madras	...	...	...	...	207	562	...	...	...	...	24	793
Bombay	...	...	...	...	10	...	...	...	...	...	86	96
TOTAL IMPERIAL . Rx.	...	...	...	...	224	620	...	...	109	...	422	1,375
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
BURMA:												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	93	6	16	115
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	16	...	(a) 10,938	10,954
TOTAL PROVINCIAL . Rx.	...	...	...	...	...	...	...	...	109	6	10,954	11,069
TOTAL AGRICULTURAL . Rx.	...	...	...	...	224	620	...	...	218	6	11,376	12,444
GRAND TOTAL . Rx.	28,926	1,156	151	1,225	1,159	4,441	4,484	79,452	643	566	27,209	149,412

(a) Includes *Rx.* 10,648 recoveries by Civil Department from Zemindars for Embankments.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MINOR WORKS and NAVIGATION, for the Year ended 31st March 1887.

IRRIGATION AND NAVIGATION WORKS.	IMPERIAL.									PROVINCIAL.						LOCAL.				GRAND TOTAL.
	Beluchistan.	Rajputana.	Punjab.	Upper Burma.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL IMPERIAL.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	TOTAL PROVINCIAL.	Lower Burma.	Bengal.	Punjab.	TOTAL LOCAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Works for which Capital and Revenue Accounts are kept:																				
Capital Outlay:																				
New Works—*see* page 130	6,883	5,309	3,215	...	...	...	4,722	8,457	28,586	...	17,967	155	...	17,367	35,489	...	...	...	...	64,075
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	1,170	4,336	...	...	...	...	1,043	5,211	11,760	...	4,132	23	...	8,598	12,753	...	...	...	...	24,513
Tools and Plant	1,121	...	...	...	...	...	...	255	1,376	...	799	...	...	546	1,345	...	...	...	...	2,721
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	*—695*	*—255*	13	...	...	...	...	...	*—937*	...	*—993*	532	...	...	*—461*	...	...	...	...	*—1,398*
Less Receipts on Capital Account	8,479	9,390	3,228	...	...	...	5,765	13,923	40,785	...	21,905	710	...	26,511	49,126	...	...	...	...	89,911
	3	...	1,350	...	120	...	...	1	1,474	...	68	27	...	...	95	...	...	...	...	1,569
NET TOTAL . Rx.	8,476	9,390	1,878	...	*—120*	...	5,765	13,922	39,311	...	21,837	683	...	26,511	49,031	...	...	...	...	88,342
Revenue Outlay:																				
New Works—*see* page 134	...	*-1,120*	6,046	...	...	...	357	2,504	7,787	...	510	6,864	...	227	7,601	...	...	...	...	15,388
Repairs	...	*-2,699*	20,439	...	...	...	4,518	27,121	49,379	...	16,993	3,357	...	11,764	32,114	...	...	...	...	81,493
Establishment	...	*-3,505*	22,182	...	...	...	1,128	10,514	30,319	...	8,467	(a)9,322	...	3,499	21,288	...	...	...	...	51,607
Tools and Plant	...	*—29*	442	...	...	...	*—8*	155	560	...	1,080	94	...	273	1,447	...	...	...	...	2,007
Profit and Loss	...	...	79	...	...	...	...	...	79	...	...	...	...	...	...	...	...	...	...	79
Revenue refunded	...	...	5	...	...	...	1	1	7	...	...	...	...	7	7	...	...	...	...	14
TOTAL Rx.	...	*-7,353*	49,193	...	...	...	5,996	40,295	88,131	...	27,050	19,637	...	15,770	62,457	...	...	...	...	150,588
Works for which only Revenue Accounts are kept:																				
Revenue Outlay:																				
New Works	...	...	...	...	...	...	...	7,417	7,417	...	...	...	...	...	...	...	...	...	...	7,417
Repairs	...	...	1,304	...	...	...	...	50,101	51,405	...	...	...	...	...	...	...	...	...	...	51,405
Establishment	...	...	3,450	...	...	...	...	28,266	31,716	...	...	...	...	...	...	...	...	...	...	31,716
Tools and Plant	...	...	15	...	...	...	...	492	507	...	...	...	...	...	...	...	...	...	...	507
Suspense	...	...	2	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	2
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	3	...	...	...	...	109	112	...	...	...	...	...	...	...	...	...	...	112
TOTAL . Rx.	...	...	4,774	...	...	...	...	86,385	91,159	...	...	...	...	...	...	...	...	...	...	91,159
Carried forward . Rx.	8,476	2,037	55,845	...	*—120*	...	11,761	140,602	218,601	...	48,887	20,320	...	42,281	111,488	...	...	...	...	330,089

(a) Includes *Rx.* 21 Outlay by Civil Officers for collection of Owner's rates.

No. 60.—Abstract Account of Expenditure from Imperial, Provincial, and Incorporated Local Funds on Minor Works and Navigation, for the Year ended 31st March 1887—*continued.*

	Imperial.									Provincial.						Local.				Grand Total.
	India		Punjab.	Upper Burma.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total Imperial.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Lower Burma.	Bengal.	Punjab.	Total Local.	
	Beluchistan.	Rajputana.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	8,476	2,037	55,845	...	—120	...	11,761	140,602	218,601	...	48,887	20,320	...	42,281	111,488	...	...	...	...	330,089
IRRIGATION AND NAVIGATION—*continued.*																				
Works for which neither Capital nor Revenue Accounts are kept:																				
New Works . .	...	194	...	10,466	...	...	28,906	...	39,566	1,888	2,041	...	54	...	3,983	3,004	...	...	3,004	46,553
Repairs . . .	..	...	...	1,252	...	...	96,309	...	97,561	1,648	5,258	...	...	...	6,906	114	...	...	114	104,581
Establishment . .	...	493	...	1,958	...	...	53,269	...	55,720	1,127	3,941	...	515	...	5,583	423	...	...	423	61,726
Tools and Plant . .	...	20	...	144	...	...	2,219	...	2,383	1,377	266	...	..	...	1,643	35	...	...	35	4,061
Profit and Loss . .	..	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...
Suspense . . .	...	...	...	...	...	...	53	...	53	—352	45	...	...	...	—307	...	...	...	...	—254
Revenue refunded .	...	..	...	...	...	...	47	...	47	...	...	...	...	...	...	...	...	...	...	47
Unclassified expenditure by Civil Department .	...	...	...	...	...	...	...	...	...	...	...	...	1,574	...	1,574	...	58	44	102	1,676
Loss by Exchange .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	..
Total . Rx.	...	707	...	13,820	..	...	180,803	...	195,330	5,688	11,551	...	2,143	...	19,382	3,576	58	44	3,678	218,390
Total Irrigation and Navigation . Rx.	8,476	2,744	55,845	13,820	—120	...	192,564	140 602	413,931	5,688	60,438	20,320	2,143	42,281	130,870	3,576	58	44	3,678	548,479
AGRICULTURAL.																				
Works for which Capital and Revenue Accounts are kept.																				
Capital Outlay:																				
Works—*see* page 133 .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment . .	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
Tools and Plant . .		...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	...
Profit and Loss . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense . . .	...	...	...	..	...	...	...	...	...	...	...	...	..	..		...	..	...	...	...
	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Net Total . Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Revenue Outlay:																				
Works—*see* page 135 .	...	...	...	...	...	...	...	.	...	3,292	.	...	...	..	3,292	...	...	...	..	3,292
Repairs . . .	...	...	...	.	...	..	...	...	...	3,717	...	...	...	...	3,717	...	...	...	...	3,717
Establishment . .	...	...	...	...	...	...	...	...	...	1,268	...	...	...	...	1,268	...	...	...	...	1,268
Tools and Plant . .	...	...	...	...	...	...	..	...	...	110	...	...	...	...	110	...	...	...	...	110

Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	—38	...	...	...	...	—38	...	...	...	...	...	—38
TOTAL . Rx.	...	...	...	...	...	...	...	...		8,349	...	...	...	...	8,349	...	...	...	...		8,349
Works for which only Revenue Accounts are kept:																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Works for which neither Capital nor Revenue Accounts are kept:																					
Works	...	...	4,424	...	6,325	...	11,271	12,877	34,897	1,629	...	10	...	...	1,639	13	...	...	13		36,549
Repairs	...	...	50	...	39,012	463	18,817	4,089	62,431	3,249	7,473	632	...	...	11,354	...	...	...	...		73,785
Establishment	...	...	1,056	...	9,135	106	6,808	3,953	21,058	878	(a) 1,719	146	...	...	2,743	2	...	...	2		23,803
Tools and Plant	...	...	31	...	180	...	292	63	566	...	39	...	...	...	39	...	...	...	...		605
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...
Suspense	...	...	...	...	—108	...	...	—91	—199	...	—606	...	...	...	—606	...	...	...	...		—805
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...
Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...
TOTAL . Rx.	...	...	5,561	...	54,544	569	37,188	20,891	118,753	5,756	8,625	788	...	...	15,169	15	...	...	15		133,937
TOTAL AGRICULTURAL Rx.	...	...	5,561	...	54,544	569	37,188	20,891	118,753	14,105	8,625	788	...	...	23,518	15	...	...	15		142,286
GRAND TOTAL . Rx.	8,476	2,744	61,406	13,820	54,424	569	229,752	161,493	532,684	19,793	69,063	21,108	2,143	42,281	154,388	3,591	58	44	3,693		690,765
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	...	...	...	...	1,337	59	1,396	...	...	...	...	...	...	...	...	...	...		1,396
NET OUTLAY IN INDIA Rx.	8,476	2,744	61,406	13,820	54,424	569	228,415	161,434	531,288	19,793	69,063	21,108	2,143	42,281	154,388	3,591	58	44	3,693		689,369

IN ENGLAND:		
Stores for India, Madras and Bombay	£	1,396
EXCHANGE ON CHARGE IN ENGLAND	Rx.	525
	Rx.	691,290

(a) Includes Rx. 192 Collection charges in Civil Department.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1887.

IRRIGATION AND NAVIGATION.	Expenditure during year.										Total Expenditure to end of year.							
							Deduct											
Works for which Capital and Revenue Accounts are kept.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.																		
Imperial.																		
Tanks in Ajmere Sub-Collectorate (a)	2,445	...	1,979	...	...	—255	...	...	...	4,169	72,196	...	11,278	1,258	355	53	98	85,042
Tanks in Beawar Sub-Collectorate (b)	1,619	...	1,375	...	...	...	...	...	...	2,994	47,755	...	10,689	1,322	...	...	39	59,727
Tanks in Todghur Sub-Collectorate	1,245	...	982	...	...	...	...	...	...	2,227	11,716	...	1,546	104	...	...	...	13,366
Total Rajputana . Rx.	5,309	...	4,336	...	...	—255	...	...	...	9,390	131,667	...	23,513	2,684	355	53	137	158,135
Beluchistan.																		
Nari Canal	1,213	...	279	18	...	...	...	220	220	1,290	1,213	...	279	18	...	—220	...	1,290
Shebo Canal	5,463	...	887	1,066	...	...	3	488	490	6,925	6,096	...	2,820	1,142	...	22	3	10,077
Mackka Tanks and Zara Karez	207	...	4	37	...	13	...	...	...	261	207	...	4	37	...	13	...	261
Total Beluchistan . Rx.	6,883	...	1,170	1,121	...	13	3	708	710	8,476	7,516	...	3,103	1,197	...	—185	3	11,628
Bengal.																		
Provincial.																		
Calcutta and Eastern Canals	426	...	98	—81	...	73	...	...	...	516	(c) 447,827	...	37,087	34,310	85	1,268	4,155	516,422
Sarun Project	...	...	...	...	...	...	...	...	...	...	47,995	...	16,417	2,561	...	...	50	66,923
Orissa Coast Canal	17,541	...	4,034	880	...	...	68	1,066	1,134	21,321	221,005	...	48,115	13,274	...	4,708	287	286,815
Imperial.																		
Damoodah Scheme	...	...	...	...	...	...	120	...	120	—120	9,063	...	9,486	710	...	...	3,905	15,354
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	9,073	...	43,402	684	...	...	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	97	14,243
Total Bengal . Rx.	17,967	...	4,132	799	...	73	188	1,066	1,254	21,717	747,172	...	156,000	52,177	85	5,976	8,510	952,900
N.-W. Provinces.																		
Provincial.																		
Doon Canals	...	...	...	...	...	...	...	42	42	—42	57,297	...	4,586	415	...	15	105	62,208
Rohilkhund Canals: Paha Water-course, Kailas do., Baigul do., Kitcha do.	151	...	22	...	...	567	...	...	...	740	118,039	...	36,003	3,393	...	1,682	836	158,281
Sardah Canals	—17	...	—1	...	...	...	...	...	...	—18	(d) 4,577	...	169	...	...	...	...	4,746
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	...	...	1,781	...	3,425	...	...	...	...	5,206
Bundelkhund Irrigation Works	...	...	...	...	...	...	27	...	27	—27	7,319	...	169	...	...	...	52	7,436
Bundelkhund Irrigation Survey	21	...	2	...	...	...	...	...	...	23	1,029	...	13,934	70	...	...	73	14,960
Bijnore Canal	...	...	...	...	...	7	...	...	...	7	6,997	...	...	...	...	7	...	7,004
Total N.-W. Provinces . Rx	155	...	23	...	...	574	27	42	69	683	197,039	...	58,286	3,878	...	1,704	1,066	259,841

PUNJAB.																		
Imperial.																		
Sidhnai Canal Minor Water-courses	2,990	...	...	...	...	...	...	...	...	2,990	4,622	...	...	...	...	...	...	4,622
Madhopore Workshops	...	...	...	...	...	...	*1,350*	...	*1,350*	*—1,350*	25,590	...	41,329	...	...	...	*24,330*	42,589
Upper Sutlej Inundation Canals	...	...	...	...	...	...	...	...	...	...	44,523	...	6,280	1,315	...	...	*8*	52,110
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	...	...	9,610	...	1,084	62	...	...	...	10,756
Indus Inundation Canals	...	...	...	...	...	13	...	...	...	13	66,365	...	8,721	67	...	234	*6,362*	69,025
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Abdool Rahman Khan's Canal	...	...	...	...	...	...	...	...	...	...	3,363	...	183	...	...	...	...	3,546
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	*24*	30,755
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	*23*	44,089
Lower Sohag and Para Canal	225	...	...	...	...	...	...	...	...	225	225	...	...	...	...	...	...	225
TOTAL PUNJAB . Rx.	3,215	...	...	...	...	13	*1,350*	...	*1,350*	1,878	161,793	...	128,262	2,062	...	234	*30,747*	261,604
MADRAS.																		
Imperial.																		
Kovur-Munjair Junction Canal	32	...	8	...	...	...	...	...	...	40	4,852	...	1,116	72	...	...	...	6,040
Pelandorai Anicut System	849	...	195	...	...	...	...	...	...	1,044	31,721	...	6,741	776	...	...	*80*	39,158
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	*12*	62,442
Perryar Project	...	...	...	...	...	...	...	...	...	...	3,695	...	4,272	...	...	...	...	7,967
Palur Anicut Project	3,841	..	840	...	...	...	...	...	..	4,681	131,450	...	35,236	2,987	...	...	...	169,673
TOTAL . Rx.	4,722	...	1,043	...	...	...	...	...	...	5,765	220,898	...	59,819	4,655	...	...	92	285,280
Provincial.																		
Neringipet Project	35	...	8	...	...	...	...	...	...	43	35	...	8	...	...	...	...	43
Chilka Lake	560	...	129	...	...	...	...	...	...	689	1,939	...	446	...	...	...	...	2,385
Vyalur Project	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	3
Buckingham Canal	16,291	...	6,464	*769*	...	...	...	...	...	23,524	434,991	...	118,605	13,677	...	...	...	567,273
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	...	...	129,780	...	21,255	665	...	...	*117*	151,583
Ganjam—Gopalpur Canal	122	...	28	...	...	...	...	...	...	150	231	...	1,621	222	...	...	...	2,074
Lower Coleroon Project	5	...	890	*—177*	...	...	...	...	...	718	129	...	3,907	*—13*	...	...	...	4,023
Surveys	...	...	...	..	...	...	...	...	...	...	619	...	5,502	38	...	...	...	6,159
West Coast Canal	237	...	55	...	...	...	...	...	...	292	307	...	71	...	...	...	...	378
B. Project	26	...	444	*—36*	...	...	...	...	...	434	26	...	444	*—36*	...	...	...	434
C. do.	91	...	580	*—10*	...	...	...	...	...	661	91	..	580	*—10*	...	...	...	661
TOTAL MADRAS . Rx.	17,367	...	8,598	546	...	...	...	...	...	26,511	568,151	...	152,439	14,543	...	...	*117*	735,016
BOMBAY.																		
Imperial.																		
Dekkan and Gujarat.																		
Kadva River Works	819	...	173	*—101*	...	...	...	...	...	891	3,567	...	703	*—322*	...	...	...	3,948
Sabarmati Project Survey	...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank	...	...	...	...	...	...	...	...	...	...	27,179	...	6,961	931	...	...	*69*	35,002
Madag Tank	10	...	3	...	...	...	...	...	...	13	12,647	...	3,181	282	...	...	*1*	16,109
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	2,167	...	576	*32*	...	...	*14*	2,761
Kalala Nulla	...	...	...	...	...	...	...	...	...	...	2,351	...	728	3	...	...	...	3,082
Gokak Canal (Second Section)	333	...	488	...	...	...	...	...	...	821	8,634	...	6,832	1,425	...	...	...	16,891
Dambal Tank	...	...	...	...	...	...	...	...	...	...	4,926	...	1,077	88	...	...	*6*	6,085
Medleri Tank	155	...	41	...	...	...	...	...	...	196	5,947	...	1,471	115	...	...	...	7,533
Muchkundi Tank	69	...	...	*—3*	...	...	...	...	...	66	11,084	...	2,604	230	...	...	*6*	13,912
Gaddikeri Tank	...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut	291	...	44	...	...	...	...	...	...	335	11,122	...	2,572	213	...	...	*18*	13,889
Mutha Canals	2,676	...	2,271	67	...	...	...	...	...	5,014	6,561	...	4,434	202	...	...	*15*	11,182
Carried forward . Rx.	4,353	...	3,020	*—37*	...	...	...	...	...	7,336	97,392	...	34,344	3,213	...	...	*129*	134,820

(*a*) The following accounts have been merged into the Capital Accounts of Ajmere Sub-Collectorate, *viz.*, Muckrera, Ladpura, Bheer and Rajosee Tanks.
(*b*) The following accounts have been merged into the Capital Accounts of the Beawar Sub-Collectorate, *viz.*, Jalea, Bulad and Chitar Tanks.
(*c*) Includes 249,101 Rx. being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(*d*) The whole expenditure is shown under Works in accordance with instructions issued by North-Western Provinces Government.

No. 60A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1887—*concluded*..

	Expenditure during Year.										Total Expenditure to end of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
Bombay—*continued.*																		
Imperial.																		
Dekkan and Gujarat—contd.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward Rx.	4,353	...	3,020	—37	...	...	...	...	...	7,336	97,392	...	34,344	3,213	...	...	129	134,820
Lower Panjhra River Works	283	...	60	...	...	...	...	...	...	343	791	...	161	...	...	...	...	952
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	1	...	...	...	...	...	...	...	...	1	3,343	...	1,194	258	...	...	...	4,795
Jamda Canal	159	...	33	...	...	...	...	...	...	192	77,440	...	18,749	1,213	...	...	2	97,400
Mhuswa Tank	75	...	19	...	...	...	...	...	...	94	10,280	...	2,677	114	...	...	1	13,070
Bhokar Tank Survey	...	...	...	...	...	...	...	...	...	...	174	...	849	..	...	...	...	1,023
Pravara River Works—Ojhar Canal	78	...	15	...	...	...	...	...	...	93	22,276	...	7,270	439	...	...	14	29,971
Pravara River Works—Lakh Canal	11	...	3	...	...	...	...	...	...	14	12	...	2	...	...	...	...	14
Wadali Canal	...	...	...	...	...	...	...	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	...	...	3,143	...	850	88	...	...	...	4,081
Matoba Tank	36	...	29	...	...	...	...	...	...	65	14,801	...	3,508	294	...	...	1	18,602
Shirsuphal Tank	40	...	34	...	...	...	...	...	...	74	15,329	...	3,360	286	...	...	...	18,975
Bhadalwadi Tank	234	...	193	...	..	...	...	...	...	427	15,610	...	5,273	261	...	...	...	21,144
Chickli Canal	..	...	...	...	...	...	...	...	...	...	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	83	...	79	2	..	...	...	...	...	164	24,377	...	9,223	324	...	...	54	33,870
Yerla River Irrigation Works (*a*)	148	...	119	—17	...	...	...	...	...	250	49,459	...	9,914	656	...	...	237	59,792
Rewari Canal	30	...	28	...	...	...	...	...	...	58	4,207	...	746	1	...	...	...	4,954
Newree Tank	...	...	...	...	...	...	...	...	...	...	134	...	49	548	...	...	...	731
Ashti Tank	672	...	213	16	...	...	...	...	...	901	59,113	...	14,075	812	...	...	539	73,461
Koregaon Tank	131	...	70	...	...	...	...	...	...	201	2,645	...	655	23	...	...	...	3,323
Upper Mán River Works (*b*)	1,086	...	1,028	—17	...	...	...	...	...	2,097	29,004	...	8,789	608	...	...	24	38,377
Nilgund Tank	...	...	...	...	...	...	...	...	...	...	689	...	170	13	...	...	...	872
Asundi Tank	...	...	...	...	...	...	...	...	...	...	4,872	...	1,088	106	...	...	...	6,066
Parsul Tank	1,037	...	268	308	...	...	1	...	1	1,612	8,604	...	1,991	984	...	...	4	(*c*) 11,575
Pangaon Tank (*d*)	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..
Total Rx.	8,457	...	5,211	255	...	...	1	...	1	13,922	461,376	...	128,048	10,933	...	...	1,005	589,352
Deduct—Outlay from Contributions	...	...	.	...	...	...	...	...	...	...	1,997	...	1,065	...	...	...	...	3,062
Total Dekkan and Gujarat Rx.	8,457	...	5,211	255	...	...	1	...	1	13,922	449,379	...	126,983	10,933	...	...	1,005	586,290

Sindh.																		
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	...	..	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Rohri and Hyderabad Canal Survey	...	...	...	...	...	...	...	...	...	...	94	...	7,516	67	...	...	...	7,677
Eastern Delta Survey	...	...	...	...	...	...	...	...	...	...	177	...	1,669	17	...	...	...	1,863
Mehrabwáh	...	...	...	...	...	...	...	...	...	...	5,280	...	1,320	2	.	...	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Jambro Canal	...	...	...	...	...	...	.	...	...	...	432	...	3,391	...	...	...	6	3,817
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	...	...	111,011	...	20,547	1,333	...	...	16	132,875
TOTAL . Rx.	...	...	...	...	...	...	...	...	...	...	256,245	...	62,926	1,808	...	...	32	320,947
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	2,660	...	259	...	...	...	...	2,919
Total Sindh . Rx.	..	...	...	...	...	...	...	...	...	...	253,585	...	62,667	1,808	...	...	32	318,028
TOTAL BOMBAY . Rx.	8,457	...	5,211	235	...	...	1	...	1	13,922	702,964	...	189,650	12,741	...	...	1,037	904,318
AGRICULTURAL.																		
Provincial.																		
LOWER BURMA.																		
Irrawaddy Embankment Scheme	...	..	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132
TOTAL BURMA . Rx.	...	...	...		..	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132

The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, Burma.

(*a*) Includes Yerla Canal and Nehr Tank.

(*b*) Includes Gundowli Canal and Pingli Tank.

(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal.

(*d*) The figures of the Kalála Canal and Pangaon Tank, which were shewn in the accounts up to end of 1884-85, have been omitted, as the works have been struck off the list of capital accounts, under orders of the Bombay Government.

No. 60 B—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, against REVENUE ACCOUNT of MINOR WORKS and NAVIGATION for the year ended 31st March 1887.

	Expenditure during Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION AND NAVIGATION.																
Works for which Capital and Revenue Accounts are kept.																
IMPERIAL.																
RAJPUTANA.																
Tanks in Ajmere Sub-Collectorate (a)	—498	—1,229	—1,605	—15	...	..	...	—3,347	1,228	10,828	11,010	475	..	4	...	23,545
„ in Beawar Sub-Collectorate (b)	—72	—995	—1,040	5	...	...	...	—2,102	526	20,784	16,039	496	...	36	...	37,881
„ in Todghur Sub-Collectorate	—550	—475	—860	—19	...	...	...	—1,904	746	6,578	7,087	182	...	...	...	14,593
TOTAL RAJPUTANA . Rx.	—1,120	—2,699	—3,505	—29	...	...	...	—7,353	2,500	38,190	34,136	1,153	...	40	...	76,019
PROVINCIAL.																
BENGAL.																
Orissa Coast Canal	...	4,397	1,231	343	...	...	...	5,971	...	6,713	1,825	422	...	...	...	8,960
Sarun Project	..	2,348	540	—98	...	...	...	2,790	.. (c)	15,020	3,454	—791	...	...	...	17,683
Calcutta and Eastern Canals	510	10,248	6,696	835	...	...	...	18,289	225,858	270,428	201,234	4,358	...	...	...	701,878
TOTAL BENGAL . Rx.	510	16,993	8,467	1,080	...	...	...	27,050	225,858	292,161	206,513	3,989	..	...	...	728,521
IMPERIAL.																
PUNJAB.																
Upper Sutlej Inundation Canals	499	8,076	5,585	106	...	...	...	14,266	10,075	138,248	108,727	1,688	38	256	...	259,032
Lower Sutlej and Chenab Inundation Canals	553	27,668	8,641	302	..	5	...	37,169	16,747	455,161	137,400	1,184	75	22	...	610,589
Indus Inundation Canal	5,480	10,384	7,831	33	80	...	...	23,808	30,511	287,816	152,227	2,260	151	13	..	472,978
Shahpur and Sahiwal Canals	...	1,000	125	...	...	...	...	1,125	.	11,125	1,312	2	.	50	...	12,489
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	.	...	43,215
	6,532	47,128	22,182	441	80	5	...	76,368	57,333	892,811	406,954	17,058	23,806	341	...	1,398,303
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	486	26,689	...	...	...	...	...	27,175	16,071	431,650	40	2	...	...	...	447,763
TOTAL PUNJAB . Rx.	6,046	20,439	22,182	441	80	5	...	49,193	41,262	461,161	406,914	17,056	23,806	341	...	950,540
MADRAS																
Chembrambakam Tank Project (*)	—116	381	62	—5	...	...	...	322	—252	11,055	4,184	94	...	...	...	15,081
Palar Anicut System (*)	434	3,040	805	—3	...	1	...	4,277	6,157	69,491	23,174	1,313	...	1	...	100,136
Pelandorai Anicut System (*)	39	1,097	261	...	...	...	...	1,397	2,061	20,998	6,824	380	...	...	...	30,263
TOTAL MADRAS . Rx.	357	4,518	1,128	—8	...	1	..	5,996	7,966	101,544	34,182	1,787	...	1	...	145,480
BOMBAY																
Dekkan.																
Gadikeri Tank	...	27	6	...	...	...	...	33	...	57	12	...	...	...	...	69
Bhatodi Tank	...	228	207	...	...	...	...	435	19	1,500	1,111	—2	...	1	...	2,629
Mhuswa Tank	...	86	38	...	..	...	...	124	...	594	407	4	...	9	...	1,014
Pravara River Works—Ojhar Canal	...	243	249	...	...	...	...	492	12	2,782	2,103	46	...	...	...	4,943
Asundi Tank	...	37	12	...	..	...	...	49	...	132	38	...	...	...	...	170
Medleri Tank	...	40	12	...	...	...	...	52	...	155	42	...	..	...	...	197
Madag Tank	...	127	57	...	...	...	...	184	50	2,664	1,288	54	...	...	...	4,056

Gokak Canal, First Section (d)	...	...	...	..				...		121	76	...	...	...	...		197
Kalala Nulla	...	...	...	...		...	...	46	18	309	425	10	...	...	...		762
Dambal Tank	...	33	13	...	...	...	...	992	6	279	83	...	...	...	...		368
Jamda Canal	...	724	268	...	...	...	...	32	150	11,854	6,253	192	8	33	...		18,490
Hartala Tank	...	26	6	...	...	...	...	450	...	218	106	...	...	9	...		333
Kharicut Canal	...	293	157	...	...	...	...	217	...	711	667	—	...	...	...		1,378
Matoba Tank	...	116	101	...	...	...	...	42	...	836	537	...	...	7	...		1,380
Kasardi Tank	...	28	14	...	...	...	...	238	3	745	291	39	...	...	...		1,078
Shirsuphal Tank	...	110	128	...	...	...	...	115	...	811	583	...	...	...	...		1,394
Chickli Canal	...	60	55	...	...	...	...	468	...	920	1,153	12	...	...	...		2,085
Upper Mán River Works (e)	...	263	205	...	...	...	...	394	...	1,431	1,346	12	...	13	...		2,802
Maini Tank	...	239	151	4	...	...	...	643	19	2,049	1,312	20	...	2	...		3,402
Yerla River Irrigation Works (f)	...	410	232	...	...	1	..	253	...	3,486	2,800	39	...	2	...		6,327
Rewari Canal	...	158	92	3	...	...	—	39	38	2,225	2,156	23	...	...	...		4,442
Koregaum Tank	...	26	13	...	...	...	...	711	...	29	14	...	...	...	...		43
Ashti Tank	...	444	266	1	...	...	...	221	...	2,275	1,292	10	...	...	...		3,577
Bhadalwadi Tank	...	131	90	...	...	...	...	1	...	513	315	...	...	...	...		828
Mavinkop Tank	...	1	...	...	...	...	...	45	3	30	6	...	...	...	...		39
Muchkundi Tank	...	37	8	...	...	...	...	...	...	85	28	...	...	...	...		113
Mhasvad Tank	...	...	...	...	...	...	...	525	...	108	52	...	...	...	...		160
Sind.																	
Alibhur Katchari Canal	...	409	116	...	...	...	...	14,853	7	6,380	1,540	9	...	2	...		7,931
Fulaili Canal	...	10,986	3,827	40	...	...	...	1,112	64	253,130	63,303	878	...	78	...		317,396
Great Marak Canal	...	866	246	...	...	...	...	1,365	...	12,978	3,369	15	...	4	...		16,430
Surfrazwah Canal	...	1,063	302	...	...	...	...	12,794	13,165	11,301	3,450	9	...	...	...		14,760
Ghar Canal	2,504	7,344	2,898	48	...	...	...	2,079	1,148	136,990	36,943	303	...	9	...		187,410
Sukkur and Shadadpur Canal	...	1,561	459	59	...	...	...	1,291	...	53,005	12,219	923	...	5	...		67,300
Mehrabwah Canal	...	1,005	286	...	...	...	...			3,657	931	...	...	...	...		4,588
TOTAL . Rx.	2,504	27,121	10,514	155	...	1	...	40,295	14,702	514,360	146,251	2,596	8	174	...		678,091
Deduct—Expenditure from Contributions .	...	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...		*1,093*
TOTAL BOMBAY . Rx.	2,504	27,121	10,514	155	...	1	...	40,295	13,857	514,112	146,251	2,596	8	174	..		676,998
PROVINCIAL.																	
N.-W. PROVINCES.																	
Doon Canal	186	1,201	1,842	9	...	...	...	3,238	6,163	33,074	46,785	1,261	576	3	...		87,862
Bundelkund Irrigation Works { Hamirpur	228	95	191	...	...	...	...	514	1,773	5,877	6,106	80	...	5	...		13,841
Bundelkund Irrigation Works { Jhansie	54	271	161	5				491									
Rohilkhund and Bijnore Canals	6,396	1,790	7,128	80	...	...	...	15,394	26,653	48,640	107,367	3,001	380	903	...		186,944
TOTAL N.-W. PROVINCES . Rx.	6,864	3,357	9,322	94	...	...	...	19,637	34,589	87,591	160,258	4,342	956	911	..		288,647
MADRAS.																	
Chilka Lake	...	32	7	...	...	...	...	39	...	61	7	...	...	...	...		68
Buckingham Canal	546	7,624	2,489	277	...	7	...	10,943	3,075	132,868	37,753	3,525	...	961	...		178,182
Madras W. S. and I. E. Project*	*—334*	3,575	870	*—4*	...	...	...	4,107	86	35,776	10,117	709	...	...	...		46,688
West Coast Canal	...	...	—	...	...	...	...	...	13	...	2	...	...	...	...		15
Vadarniem Canal	15	533	133	...	...	...	...	681	15	579	147	...	...	...	...		741
TOTAL MADRAS . Rx.	227	11,764	3,499	273	...	7	...	15,770	3,189	169,284	48,026	4,234	...	961	...		225,694
AGRICULTURAL.																	
LOWER BURMA.																	
Irrawaddy Embankment	3,292	3,717	1,268	110	...	...	*—38*	8,349	15,921	66,687	19,577	864	...	...	122		103,171
TOTAL BURMA Rx	3,292	3,717	1,268	110	.		*—38*	8,349	15,921	66,687	19,577	864	..	...	122		103,171

Expenditure to close of the year is approximate and subject to revision.

* The Revenue Accounts of these works are under preparation and completion.

(a) The accounts of Muckrera, Ladpura, Bheer and Rajosie Tanks, have been merged into the Revenue Accounts of Ajmere Sub-Collectorate.

(b) The accounts of Jalea, Bulad and Chitar Tanks, have been merged into the Revenue Accounts of the Beawar Sub-Collectorate.

(c) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(d) Exclusive of expenditure from funds not charged to Revenue.

(e) Includes Gondowli Canal and Pingli Tank.

(f) Includes Yerla Canal and Nehre Tank.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section K.—Buildings and Roads.

Revenue Rx. 727,574. Expenditure Rx. 5,201,767.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	138	...	188,384	...
	62	Expenditure	141	...	...	1,061,638
		Details of Imperial Expenditure on—				
	62A	New Buildings	144	489,787	...	...
	62B	Repairs	145	280,938	...	...
Civil Works	61	Receipts	138	...	539,190	...
	61A	Details of Provincial and Local Fund Receipts included in No. 61	140	498,942	...	...
	62	Expenditure	141	...	...	4,140,129
		Details of Expenditure included in Account No. 62—				
		Imperial Expenditure—				
	62C	New Buildings	146	157,698	...	...
	62D	Repairs to Buildings	147	51,843	...	...
	62E	New Roads	148	204,489	...	...
	62F	Repairs to Roads		34,202	...	...
	62G	Miscellaneous—New Works	149	16,189	...	...
	62H	Miscellaneous—Repairs		653	...	...
		Provincial Expenditure—				
	62I	New Buildings	150	465,330	...	...
	62J	Repairs to Buildings		164,104	...	...
	62K	New Roads	151	204,811	...	...
	62L	Repairs to Roads		462,389	...	...
	62M	Miscellaneous—New Works	152	58,192	...	...
	62N	Miscellaneous—Repairs		16,677	...	...
		Local Expenditure—				
	62O	New Buildings	153	19,738	...	...
	62P	Repairs to Buildings		18,545	...	...
	62Q	New Roads		182,112	...	...
	62R	Repairs to Roads	154	213,285	...	...
	62S	Miscellaneous—New Works		14,871	...	...
	62T	Miscellaneous—Repairs		8,220	...	...
		TOTAL . Rx.	...	...	727,574	5,201,767

No. 61.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS

	INDIA, GENERAL.												
	INSPECTOR-GENERAL OF MILITARY WORKS.			CENTRAL INDIA.			COORG.			HYDERABAD.			No. of Items.
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	7,230	...	7,230	216	854	1,070	...	...	...	3,947	94	4,041	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,298	...	3,298	445	16	461	...	71	71	311	33	344	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	721	...	721	...	78	78	...	28	28	30	31	61	4
Sales of buildings	1,077	...	1,077	45	9	54	...	...	...	...	...	...	5
Sales of barrack furniture	301	...	301	9	...	9	...	...	...	...	...	...	6
Sales of tools and plant	255	...	255	49	25	74	...	20	20	8	...	8	7
Sales of produce	133	...	133	6	23	29	...	...	...	...	...	...	8
Sales of old materials	316	...	316	1	8	9	...	4	4	...	...	...	9
Value of materials received from old buildings	153	...	153	...	...	...	...	3	3	...	...	...	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	45	45	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	21	...	21	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	481	111	592	150,020	73	150,093	...	33	33	1	10	11	15
Recoveries from barrack damages	1,898	...	1,898	67	...	67	...	...	...	144	...	144	16
Receipts by Civil Department	...	...	...	...	3	3	...	...	...	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	15,884	111	15,995	150,858	1,089	151,947	...	159	159	4,441	213	4,654	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 61A	...	...	...	...	...	...	...	2,205	2,205	...	...	...	20
TOTAL . Rx.	15,884	111	15,995	150,858	1,089	151,947	...	2,364	2,364	4,441	213	4,654	21

	CENTRAL PROVINCES.			LOWER BURMA.			UPPER BURMA.			ASSAM.			No. of Items.
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	...	...	...	323	...	323	...	...	...	238	...	238	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	139	...	139	187	...	187	...	...	...	53	...	53	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	...	...	...	32	...	32	...	...	...	37	...	37	4
Sales of buildings	1	...	1	9	...	9	...	...	...	...	...	...	5
Sales of barrack furniture	7	...	7	...	...	...	...	...	...	...	...	...	6
Sales of tools and plant	...	...	...	...	...	...	...	1	1	...	...	...	7
Sales of produce	28	...	28	...	...	...	...	...	...	...	...	...	8
Sales of old materials	...	...	...	...	...	...	...	...	...	...	...	...	9
Value of materials from old buildings	48	...	48	12	...	12	...	...	...	148	...	148	10
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	2	...	2	...	...	...	29	2	31	...	...	...	15
Recoveries of barrack damages	56	...	56	54	...	54	...	...	...	...	...	...	16
Receipts by Civil Department	...	...	...	...	...	...	...	2,190	2,190	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	281	...	281	617	...	617	29	2,193	2,222	476	...	476	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 61A	...	15,066	15,066	...	9,153	9,153	...	...	...	...	12,767	12,767	20
TOTAL . Rx.	281	15,066	15,347	617	9,153	9,770	29	2,193	2,222	476	12,767	13,243	21

under the Head MILITARY AND CIVIL WORKS, for the Year ended 31st March 1887.

INDIA, GENERAL.

No. of Items.	Port Blair.			Rajputana.			Biluchistan Agency.			Simla Imperial Circle.			Mysore.	Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	244	647	891	...	298	298	...	3,582	3,582	...	11,637	5,475	17,112
2	...	...	...	19	242	261	...	432	432	...	...	...	...	4,073	794	4,867
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	269	168	437	...	4	4	...	...	...	...	1,020	309	1,329
5	...	...	...	...	...	...	...	...	...	...	...	...	...	1,122	9	1,131
6	...	...	...	67	...	67	...	...	...	...	...	...	...	377	...	377
7	...	...	...	...	29	29	...	3	3	...	28	28	...	312	105	417
8	...	...	...	2	47	49	...	...	...	...	1	1	...	141	71	212
9	...	...	...	19	5	24	...	...	...	...	...	...	...	336	17	353
10	...	...	...	7	3	10	...	...	...	...	...	...	...	160	6	166
11	...	...	...	...	...	...	...	84	84	...	...	...	...	...	129	129
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	11	11	...	21	11	32
15	...	...	...	3	18	21	...	49	49	...	61	61	...	150,505	355	150,860
16	...	...	...	51	...	51	...	...	...	...	...	...	...	2,160	...	2,160
17	...	...	...	...	2	2	...	...	...	...	...	...	5	...	10	10
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	681	1,161	1,842	...	870	870	...	3,683	3,683	5	171,864	7,291	179,155
20	...	...	...	...	2	2	...	...	...	...	...	...	...	...	2,207	2,207
21	...	...	...	681	1,163	1,844	...	870	870	...	3,683	3,683	5	171,864	9,498	181,362

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	20	...	20	489	...	489	1,628	...	1,628	4,578	...	4,578	18,913	5,475	24,388
2	556	44	600	8	...	8	29	...	29	257	...	257	558	...	558	5,860	838	6,698
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	56	...	56	...	...	...	1,023	...	1,023	2,168	309	2,477
5	12	...	12	...	...	...	...	...	...	318	...	318	2,804	...	2,804	4,266	9	4,275
6	78	...	78	1	...	1	1	...	1	...	...	...	560	...	560	1,024	...	1,024
7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	312	106	418
8	...	...	...	49	...	49	5	...	5	1	...	1	147	...	147	371	71	442
9	94	...	94	...	...	...	12	...	12	185	...	185	...	...	...	627	17	644
10	...	...	...	...	...	...	9	...	9	...	...	...	910	...	910	1,287	6	1,293
11	...	...	...	...	...	...		...	...	...	...		...	...	...	...	129	129
12	...	...	...	...	...	...		...	...	...	...		...	...	...	...	...	...
13	...	...	...	...	...	...		...	...	...	...		...	...	...	...	...	...
14	...	...	...	...	...	...		...	...	...	...		...	...	...	21	11	32
15	6	60	66	25	...	25		...	...	9	...	9	432	...	432	151,008	417	151,425
16	...	...	...	...	...	...		...	...	...	...		257	...	257	2,527	...	2,527
17	...	...	...	...	...	...		...	...	...	...		...	...	...	...	2,200	2,200
18	...	...	...	...	...	...		...	...	...	...		...	...	...	...	...	...
19	746	104	850	103	...	103	601	...	601	2,398	...	2,398	11,269	...	11,269	188,384	9,588	197,972
20	...	88,940	88,940	...	97,735	97,735	...	63,922	63,922	...	91,626	91,626	...	117,526	117,526	...	498,942	498,942
21	746	89,044	89,790	103	97,735	97,838	601	63,922	64,523	2,398	91,626	94,024	11,269	117,526	128,795	188,384	508,530	696,914

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—					
Royal Indian Engineering College :—					
Fees and caution-money from Students	£	21,194	...	...	...
Sale of provisions, farm produce, &c.	"	1,087	...	22,281	22,281
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...	8,379	8,379
TOTAL	Rx.		188,384	539,190	727,574

No. 61 A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS, for the Year ended 31st March 1887.

	India, General.		Central Provinces.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.									
PROVINCIAL.											
By Public Works Department.											
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	...	120	1,356	365	...	1,227	237	2,369	3,053	8,727
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	...	616	2,737	105	3,995	...	202	608	1,903	10,166
Recoveries of rents of buildings hired for military subordinates	...	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	116	110	38	727	...	928	170	1,464	3,553
Sales of buildings	...	...	112	6	2	1,487	3,480	...	343	631	6,061
Sales of tools and plant	...	...	94	15	29	130	114	122	3,470	193	4,167
Sales of produce	...	...	32	9	7	298	1,061	1,906	166	315	3,794
Sales of old materials	...	...	26	1	23	456	192	322	392	736	2,148
Value of materials received from old buildings	...	...	172	...	1	234	92	80	95	...	674
Receipts from Public Works workshops	...	...	...	...	...	...	4,719	...	2,334	...	7,053
Recoveries of deferred fees from students of the R. I. E. College	...	...	35	...	...	150	80	95	133	...	493
Unclaimed deposits	...	...	2	30	4	328	...	35	7	17	423
Fines, refunds, and miscellaneous	...	...	58	161	122	25,872	249	104	771	2,950	30,287
Recoveries of barrack damages	...	...	...	...	...	...	...	...	...	...	...
Tolls on roads, ferry receipts, &c.	...	...	3,462	...	...	4,949	...	50	16	64,248	72,725
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...	...
Receipts from Thomason C. E. College	...	...	...	...	...	...	2,912	...	...	...	2,912
Total . Rx.	...	...	4,845	4,425	696	38,626	14,126	4,081	10,874	75,510	153,183
By Civil Department.											
Rents of quarters, the returns from which are expected to yield interest on cost of construction	...	...	...	...	...	...	...	...	...	...	...
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	...	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	...	...	...	...	...	3,512	...	...	3,512
Sales of buildings	...	...	...	...	...	...	...	8,889	...	...	8,889
Sales of produce	...	...	48	...	...	...	...	...	...	220	268
Sales of old materials	...	...	...	7	...	...	2,123	260	...	...	2,390
Fines, refunds, and miscellaneous	...	...	...	...	...	...	191	649	68	237	1,145
Tolls on roads, ferry receipts, &c.	...	...	2,954	...	31	47,856	74,080	28,071	...	...	152,992
Fees on masonry graves, &c.	...	...	...	20	...	253	337	181	294	...	1,085
Total . Rx.	...	...	3,002	27	31	48,109	76,731	41,562	362	457	170,281
Total Provincial . Rx.	...	...	7,847	4,452	727	86,735	90,857	45,643	11,236	75,967	323,464
INCORPORATED LOCAL FUNDS.											
By Public Works Department.											
Rents from quarters, the returns from which are not expected to yield a profit	...	...	...	...	...	...	2	...	...	...	2
Rents of buildings	...	1	...	...	...	...	150	...	...	...	151
Sales of buildings	...	...	...	...	...	...	129	...	...	...	129
Sales of tools and plant	...	...	...	...	...	...	78	...	...	...	78
Sales of produce	...	1	...	...	...	...	635	...	51	...	687
Sales of old materials	...	...	...	...	...	...	78	...	35	...	113
Value of materials received from old buildings	...	...	...	...	...	...	23	...	...	...	23
Tolls and ferry receipts	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	8	...	288	40	352	...	688
Unclaimed deposits	...	...	...	...	...	...	182	...	...	...	182
Total . Rx.	...	2	...	...	8	...	1,565	40	438	...	2,053
By Civil Department.											
Casual rents of buildings	...	...	...	...	...	...	...	137	...	183	320
Sales of buildings	...	...	...	...	...	...	...	139	...	31	170
Sales of tools and plant	...	...	...	...	...	...	...	...	...	186	186
Sales of produce	...	...	1,903	...	...	...	...	...	...	107	2,010
Sales of old materials	...	...	...	...	...	...	...	...	...	...	...
Tolls and ferry receipts	2,205	...	4,986	4,547	12,032	2,205	1,421	17,963	75,013	40,623	160,995
Fines, refunds, and miscellaneous	...	...	330	154	...	...	...	...	...	429	913
Receipts on account of Tarai Improvement	...	...	...	...	...	...	...	...	4,939	...	4,939
Workshop receipts	...	...	...	...	...	...	3,888	...	...	...	3,888
Arboriculture receipts	...	...	...	...	...	...	...	...	...	...	...
Exotic plantation receipts	...	...	...	...	...	...	4	...	...	...	4
Total . Rx.	2,205	...	7,219	4,701	12,032	2,205	5,313	18,239	79,952	41,559	173,425
Total Incorporated Local Funds . Rx.	2,205	2	7,219	4,701	12,040	2,205	6,878	18,279	80,390	41,559	175,478
GRAND TOTAL . Rx.	2,205	2	15,066	9,153	12,767	88,940	97,735	63,922	91,626	117,526	498,942

No. 62.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, on BUILDINGS AND ROADS, for the Year ended 31st March 1887.

	For details see page	India, General.										Central Provinces.	Burma		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	Total.		Lower.	Upper.							
IMPERIAL.																					
Military Works:		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	144	299,103	5,534	...	...	5,909	...	2,321	123	...	312,990	5,493	11,246	66,875	8,607	1,685	8,403	8,457	14,571	51,460	489,787
Repairs	145	142,815	5,762	25	...	5,386	...	6,598	73	...	160,659	6,057	14,602	238	5,357	2,762	289	9,748	31,179	50,047	280,938
Establishment	...	142,947	5,084	6	...	4,208	...	4,127	47	...	156,419	2,656	4,682	6,316	3,006	888	2,003	4,116	10,676	23,851	214,613
Tools and Plant	...	5,758	2,305	...	...	187	...	152	11	...	8,413	173	388	521	196	58	63	268	459	1,519	12,058
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	—9,385*	—157	...	...	—325	...	—118	...	...	—9,985	—625	...	...	...	...	...	...	...	—57	—10,667
		581,238	18,528	31	...	15,365	...	13,080	254	...	628,496	13,754	30,918	73,950	17,166	5,393	10,758	22,589	56,885	126,820	986,729
Barrack furniture, including repairs and establishment	...	54,795	2,565	...	...	...	...	1,874	...	...	59,234	676	...	...	142	...	1	388	...	13,703	74,144
Total	...	636,033	21,093	31	...	15,365	...	14,954	254	...	687,730	14,430	30,918	73,950	17,308	5,393	10,759	22,977	56,885	140,523	1,060,873
Deduct—Outlay in England £	...	1,374	...	...	...	...	...	...	...	...	1,374	...	...	...	...	...	62	...	164	260	1,860
Net Outlay in India	...	634,659	21,093	31	...	15,365	...	14,954	254	...	686,356	14,430	30,918	73,950	17,308	5,393	10,697	22,977	56,721	140,263	1,059,013
Civil Works.																					
Civil Buildings:																					
New Works	146	3,439	926	1,038	...	684	1,099	4,419	25,141	8,375	45,121	773	...	53,388	4,489	20,738	12,442	2,517	3,049	15,181	157,698
Repairs	147	4,036	2,443	256	...	928	1,419	1,932	2,763	2,978	16,755	179	...	133	398	21,507	4,991	1,621	631	5,628	51,843
Communications:																					
New Works	148	...	5,512	1,841	...	...	...	5,385	...	55,247	67,985	...	...	73,177	...	...	...	63,327	...	...	204,489
Repairs	148	...	22,763	3,736	...	...	...	4,355	...	2,598	33,452	...	...	750	...	...	...	...	...	...	34,202
Miscellaneous Public Improvements:																					
New Works	149	...	2	...	...	...	...	...	...	315	317	568	...	15,304	...	...	...	...	...	...	16,189
Repairs	149	...	...	...	...	...	...	...	...	403	403	...	...	250	...	...	...	...	...	...	653
Establishment	...	1,719	17,511	3,612	...	269	1,302	10,115	11,696	28,081	74,305	574	...	16,792	1,097	8,295	4,041	14,284	622	4,449	124,459
Tools and Plant	...	112	2,029	595	...	17	...	271	675	2,557	6,256	13	...	1,595	71	511	260	60	37	290	9,093
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	28	...	...	...	...	...	...	28
Suspense	...	—2,565†	365	—367	...	...	...	...	7,527	—1,770	3,190	...	...	10,133	...	...	...	3,928	...	149	17,400
Expenditure by Civil Dept.	...	...	...	...	502	...	...	...	...	...	502	...	...	...	...	...	...	...	...	...	502
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Rx.	...	6,741	51,551	10,711	502	1,898	3,820	26,477	47,802	98,784	248,286	2,107	...	171,550	6,055	51,051	21,734	85,737	4,339	25,697	616,556
Deduct—Outlay in England £	...	...	...	...	...	...	...	...	817	...	817	...	...	...	...	25	...	...	...	166	1,008
Net Outlay in India	...	6,741	51,551	10,711	502	1,898	3,820	26,477	46,985	98,784	247,469	2,107	...	171,550	6,055	51,026	21,734	85,737	4,339	25,531	615,548
Imperial Net Outlay in India Rx.	...	641,400	72,644	10,742	502	17,263	3,820	41,431	47,239	98,784	933,825	16,537	30,918	245,500	23,363	56,419	32,431	108,714	61,060	165,794	1,674,561
Carried forward	...	641,400	72,644	10,742	502	17,263	3,820	41,431	47,239	98,784	933,825	16,537	30,918	245,500	23,363	56,419	32,431	108,714	61,060	165,794	1,674,561

* Includes Rx. 50 Suspense Balances on Auxiliary books of Accountant General, Public Works Department.
† Suspense Balances on Auxiliary books of the Accountant General, Public Works Department.

No. 62.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds, on Buildings and Roads for the Year ended 31st March 1887—*continued.*

	For details *see* page	India, General.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector-General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	Total.		Lower.	Upper.							
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward		641,400	72,644	10,742	502	17,263	3,820	41,431	47,239	98,784	933,825	16,537	30,918	245,500	23,363	56,419	32,431	108,714	61,060	165,794	1,674,561
PROVINCIAL.																					
Military.																					
Nil		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works:																					
Civil Buildings:																					
New works	150	...	...	...	...	...	...	...	...	...	...	12,580	25,224	...	5,475	83,903	67,412	45,190	68,862	156,684	465,330
Repairs	150	...	...	...	...	...	...	...	...	...	...	5,631	11,198	...	4,096	39,179	28,850	22,344	17,190	35,616	164,104
Rx.		...	...	...	...	...	...	...	...	...	...	18,211	36,422	...	9,571	123,082	96,262	67,534	86,052	192,300	629,434
Communications:																					
New Works	151	...	...	...	...	...	...	...	...	...	...	37,281	12,314	...	7,574	8,655	21,470	26,624	22,886	68,007	204,811
Repairs	151	...	...	...	...	...	...	...	...	...	...	48,288	39,343	...	10,059	83,692	87,664	90,587	9,039	93,717	462,389
Rx.		...	...	...	...	...	...	...	...	...	...	85,569	51,657	...	17,633	92,347	109,134	117,211	31,925	161,724	667,200
Miscellaneous Public Improvements:																					
New Works	152	...	...	...	...	...	...	...	...	...	...	24	1,912	...	2,558	17,302	1,593	1,047	16,693	17,063	58,192
Repairs	152	...	...	...	...	...	...	...	...	...	...	1,503	476	...	22	6,321	690	3,606	1,054	3,005	16,677
Rx.		...	...	...	...	...	...	...	...	...	...	1,527	2,388	...	2,580	23,623	2,283	4,653	17,747	20,068	74,869
Total Works and Repairs—Other Services	...	...	...	...	...	...	...	...	...	...	...	105,307	90,467	...	29,784	239,052	207,679	189,398	135,724	374,092	1,371,503
Establishment	...	...	...	...	...	...	...	...	...	...	...	31,661	22,822	...	30,920	130,728	71,880	63,684	73,405	90,935	516,035
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	1,999	5,795	...	1,248	10,943	1,779	879	3,990	6,603	33,236
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	—1	...	10
Suspense	...	...	...	...	...	...	...	...	...	...	...	—513	—528	...	—335	7,817	—1,959	747	4,578	449	10,256
Expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	600	4,387	...	700	7,665	6,821	3,366	20,528	7,390	51,457
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Civil Buildings, Roads and Services	...	...	...	...	...	...	...	...	...	...	...	139,054	122,954	...	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497
Total Provincial . Rx.	...	...	...	...	...	...	...	...	...	...	...	139,054	122,954	...	62,317	396,205	286,200	258,074	238,224	479,469	1,982,497

INCORPORATED LOCAL FUNDS:																					
CIVIL WORKS:																					
Civil Buildings:																					
New Works	153	...	...	...	...	...	...	199	...	...	199	...	314	...	2,124	...	9,583	5,269	...	2,249	19,738
Repairs		...	...	...	...	...	...	188	...	...	188	...	70	...	1,953	...	10,318	5,829	...	187	18,545
Rx.		...	...	...	...	...	...	387	...	...	387	...	384	...	4,077	...	19,901	11,098	...	2,436	38,283
Communications:																					
New Works	153	...	...	781	...	...	...	155	...	...	936	393	2,374	...	57,537	64	65,397	12,140	4,534	38,737	182,112
Repairs	154	...	...	468	...	...	...	1,178	...	...	1,646	...	3,199	...	28,741	22	99,925	37,358	2,035	40,359	213,285
Rx.		...	...	1,249	...	...	...	1,333	...	...	2,582	393	5,573	...	86,278	86	165,322	49,498	6,569	79,096	395,397
Miscellaneous Public Improvements:																					
New Works	154	...	...	94	...	...	...	...	...	...	94	...	4,262	...	1,226	...	265	7,491	63	1,470	14,871
Repairs		...	...	28	...	...	...	11	...	...	39	...	437	...	331	...	1,792	5,337	52	232	8,220
Rx.		...	...	122	...	...	...	11	...	...	133	...	4,699	...	1,557	...	2,057	12,828	115	1,702	23,091
TOTAL WORKS AND REPAIRS	...	...	...	1,371	...	...	...	1,731	...	...	3,102	393	10,656	...	91,912	86	187,280	73,424	6,684	83,234	456,771
Establishment	...	...	...	343	...	...	...	136	...	...	479	39	2,442	...	4,132	15	51,644	8,837	3,643	10,889	82,120
Tools and Plant	...	...	...	21	...	...	...	20	...	...	41	6	203	...	150	1	1,971	292	37	1,883	4,584
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	189	...	...	...	189
Expenditure by Civil Department	...	...	1,758	...	...	...	...	122	...	...	1,880	20,901	5,648	...	1,669	371,856	17,082	1,081	350,444	110,282	880,843
TOTAL INCORPORATED LOCAL FUNDS	...	1,758	1,735	...	...	...	2,009	...	...	5,502	21,339	18,949	...	97,863	371,958	258,166	83,634	360,808	206,288	1,424,507	
GRAND TOTAL Rx.	641,400	74,402	12,477	502	17,263	3,820	43,440	47,239	98,784	939,327	176,930	172,821	245,500	183,543	824,582	576,797	450,422	660,092	851,551	5,081,565	
DEDUCT—Charges incurred on account of Tel. Dept. by Bombay P. W. D.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	876
																					5,080,689

ADD—EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

	£	£	£	£	
Royal Indian Engineering College—					
Salaries of President, Professors, &c., wages of servants, provisions and contingent expenses, &c.	22,531				
Cost of alterations and additions to the College Buildings	498				
		23,029			
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College		4,478			
Passages to India on appointment, and other Miscellaneous Expenses		1,517			
Furlough pay and allowances of Military Officers in the Public Works Department		27,767			
Absentee allowances of Civil Officers in the Public Works Department		26,227			
			83,018		
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			2,054		
Stores for India—					
Military Works				85,072	
Other Services				1,908	
				1,009	
					87,989
EXCHANGE ON ENGLISH PAYMENTS					Rx. 33,089
GRAND TOTAL, BUILDINGS AND ROADS					„ 5,201,767

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Military Works	1,059,013	...	...	1,059,013	1,908	717	1,061,638
Civil Works	614,672	1,982,497	1,424,507	4,021,676	86,081	32,372	4,140,129

No. 62 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1887.

PROVINCES.	Buildings for Accommodation of Troops.																								
	Improvement to existing buildings.		New Sets of Buildings, including Subsidiary, Auxiliary and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat Buildings.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	66,005	6,532	11,663	72,722	341	7,032	145	...	2,104	...	3,161	...	12,828	9,089	6,030	...	10	34,482	5,922	62,467	...	10	...	300,543	1,440	299,103
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	...	...	...	123	...	...	...	...	...	...	...	...	123	...	123
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India	1,985	...	...	...	...	...	...	...	255	...	32	...	1	23	5	...	...	...	715	2,575	...	...	...	5,591	57	5,534
Hyderabad	...	...	1,292	...	42	...	...	...	6	...	195	...	472	268	842	...	...	...	530	2,262	...	...	...	5,909	...	5,909
Rajputana	...	...	965	26	...	10	...	...	15	...	221	...	...	785	25	...	...	...	274	...	...	...	...	2,321	...	2,321
Central Provinces	...	...	3,061	...	...	...	...	...	...	...	1,361	...	...	55	260	...	...	3	154	599	...	...	...	5,493	...	5,493
Lower Burma	1,004	...	1,235	...	...	...	79	...	...	3,196	...	59	581	1,565	380	123	...	1,698	30	1,325	...	...	...	11,275	29	11,246
Upper Burma	...	...	22,536	...	...	...	7	...	...	...	6,591	...	15	3,766	...	...	...	2,716	15,582	15,662	...	...	...	66,875	...	66,875
Assam	...	...	...	...	...	...	...	...	...	...	3,679	...	...	43	337	...	...	3,336	599	613	...	...	...	8,607	...	8,607
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	46	1,363	...	...	...	...	276	...	...	...	...	1,685	...	1,685
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	8,389	...	...	...	...	...	8,403	...	8,403
Punjab	...	...	...	...	71	...	...	...	547	2,416	5,511	...	44	...	—417	...	...	...	55	230	...	...	...	8,457	...	8,457
Madras	...	...	6,909	682	86	...	...	...	11	...	2,707	...	787	1,076	496	...	185	...	776	856	...	...	...	14,571	...	14,571
Bombay	5,599	27	10,585	...	7,509	...	855	...	125	...	3,756	121	10,526	2,325	230	...	...	5	3,794	2,815	...	3,205	...	51,477	17	51,460
Total . Rx.	74,593	6,559	58,246	73,430	8,049	7,042	1,086	...	3,063	5,612	27,228	180	25,300	20,358	8,311	123	195	50,629	28,707	89,404	...	3,215	...	491,330	1,543	489,787

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Accommodation for Troops.								Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Buildings for European Troops.	Buildings for Native Troops.	Temporary accommodation for troops.	Quarters for Officers.	Rents of Buildings or Compensation for Quarters.	Buildings for Native Cavalry.	Buildings for Native Infantry.	Rest-houses.														
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	62,750	...	903	2,490	7,625	821	4,693	...	3,888	5,491	8,993	...	575	10,615	34,983	6,447	...	214	...	150,488	7,673	142,815
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	73	...	...	...	...	...	...	...	...	73	...	73
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	5	...	...	...	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	...	25
Central India	2,958	...	...	690	...	169	378	...	110	230	67	...	...	...	1,723	27	...	...	...	6,352	590	5,762
Hyderabad	2,139	298	...	259	115	...	...	...	44	120	434	...	...	...	1,907	70	...	...	...	5,386	...	5,386
Rajputana	4,328	510	...	168	254	...	...	...	18	150	221	...	...	...	949	...	...	...	...	6,598	...	6,598
Central Provinces	2,586	568	...	...	62	...	...	...	87	136	249	...	...	320	1,350	699	...	...	...	6,057	...	6,057
Lower Burma	5,861	...	579	...	...	...	2,171	118	740	1,494	717	168	...	...	2,030	1,491	...	...	...	15,369	767	14,602
Upper Burma	...	...	...	...	...	...	...	...	...	1	2	...	...	181	21	33	...	...	...	238	...	238
Assam	...	1,102	...	...	271	...	...	...	...	578	29	...	...	2,236	940	201	...	...	...	5,357	...	5,357
Bengal	669	452	...	...	310	...	...	...	34	491	39	...	...	...	767	...	...	...	...	2,762	...	2,762
North-Western Provinces and Oudh	...	168	...	...	...	...	...	...	...	...	...	...	...	5	26	90	...	...	...	289	...	289
Punjab	100	3,403	...	327	...	...	...	...	75	38	35	...	377	515	2,521	2,357	...	...	...	9,748	...	9,748
Madras	11,567	2,467	...	830	3,820	...	...	...	1,184	1,949	4,102	...	441	2,716	1,521	582	...	...	...	31,179	...	31,179
Bombay	17,333	4,932	845	2,270	...	...	...	1,390	5,679	2,080	1,789	...	...	217	9,353	3,117	...	1,042	...	50,047	...	50,047
TOTAL . Rx.	110,296	13,900	2,327	7,034	12,477	990	7,242	1,508	11,859	12,758	16,750	168	1,393	16,805	58,091	15,114	...	1,256	...	289,968	9,030	280,938

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS, for the Year ended 31st March 1887.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Printing.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	R .	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	51	...	...	...	...	3,388	...	...	...	...	...	...	3,439	...	3,439
Central India	2	...	...	399	...	...	194	82	106	...	12	—602	...	...	1,159	1	358	...	36	315	372	...	2,434	1,508	926
Coorg	...	20	...	...	...	309	14	3	...	...	72	...	...	...	...	...	47	349	78	...	...	146	1,038	...	1,038
Hyderabad	...	...	...	...	...	...	356	...	40	...	33	...	...	...	...	223	...	...	...	...	..	32	684	...	684
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,099	...	...	...	...	...	1,099	...	1,099
Rajputana	755	...	328	...	...	...	192	158	396	...	...	362	...	...	317	27	1,687	111	20	...	124	25	4,502	83	4,419
Simla Imperial Circle	...	...	...	...	...	...	9	430	...	17,508	6,963	...	...	...	...	...	..	...	...	115	...	232	25,257	116	25,141
Biluchistan Agency	...	...	...	...	...	...	83	257	341	...	...	...	...	...	...	102	2,873	4,179	362	101	...	77	8,375	...	8,375
Central Provinces	...	...	...	...	...	...	543	230	...	..	...	...	...	...	...	...	...	...	...	...	...	...	773	...	773
Assam	...	...	...	...	...	...	253	4,236	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,489	...	4,489
Bengal	...	...	...	4,345	129	154	6,630	1,186	41	3,840	843	...	12	—125	...	...	..	...	...	...	...	3,683	20,738	...	20,738
N.-W. Provinces & Oudh	...	...	...	6,990	...	...	2,626	2,460	...	33	...	...	154	...	...	...	...	...	...	...	179	...	12,442	...	12,442
Punjab	...	...	...	...	...	...	2,115	402	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,517	...	2,517
Madras	...	...	...	...	...	...	2,022	1,027	...	...	...	..	...	...	...	...	...	...	...	...	...	...	3,049	...	3,049
Bombay	...	...	3,640	364	1,152	15	3,107	6,903	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,181	...	15,181
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	2,371	...	...	...	...	...	164	344	...	...	1,113	...	...	...	...	76	13,596	20,469	4,116	747	582	9,810	53,388	...	53,388
TOTAL . Rx.	3,128	20	3,968	12,098	1,281	478	18,308	17,718	924	21,381	9,087	—240	166	—125	1,476	3,817	19,660	25,108	4,612	1,278	1,257	14,005	159,405	1,707	157,698

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Revenue Buildings.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings and Secretariat Offices of Government of India.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Printing.	Surveyor General's Office.	Public Works.	Educational.	Churches and Burial Grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	425	...	...	...	...	...	...	..	...	...	3,612	...	...	4,037	1	4,036
Central India	6	...	...	...	49	...	...	161	183	136	606	...	9	165	390	7	...	...	276	4	269	80	143	2,484	41	2,443
Coorg	...	...	25	...	...	...	119	3	...	...	8	...	...	...	11	16	..	...	13	...	10	...	51	256	...	256
Hyderabad	...	...	...	...	...	...	...	180	36	438	...	...	...	...	...	...	...	...	...	...	195	...	79	928	...	928
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,419	...	...	...	...	...	...	...	...	1,419	...	1,419
Rajputana	95	...	...	...	...	...	...	85	67	471	...	...	...	114	127	176	...	...	361	288	144	...	4	1,932	...	1,932
Simla Imperial Circle	...	...	...	...	...	...	...	23	66	..	...	1,761	..	...	...	...	...	..	...	...	...	...	925	2,775	12	2,763
Biluchistan Agency	...	10	...	...	...	...	...	85	144	729	...	...	...	363	...	861	...	...	20	...	89	146	531	2,978	...	2,978
Central Provinces	...	...	...	...	...	...	...	114	65	...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	...	179
Assam	...	...	...	...	...	...	...	167	224	...	...	...	7	...	..	...	...	...	...	...	...	...	...	398	...	398
Bengal	...	...	...	9,908	1,794	438	227	1,733	1,157	10	572	6,649	...	...	...	...	144	37	...	...	...	...	9	22,678	1,171	21,507
N.-W. Provinces and Oudh	...	...	34	...	2,562	...	9	1,635	421	...	...	165	...	...	...	...	...	102	29	...	...	...	34	4,991	...	4,991
Punjab	...	...	...	...	...	...	...	1,262	359	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,621	...	1,621
Madras	...	...	...	...	...	...	...	437	194	...	...	...	...	...	...	...	...	...	...	...	...	...	...	631	...	631
Bombay	...	...	...	2,552	10	427	62	1,359	1,218	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,628	...	5,628
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	...	...	...	2	...	9	...	...	31	1	53	...	...	...	...	...	15	22	133	...	133
TOTAL . Rx.	101	10	59	12,460	4,415	865	417	7,244	4,136	1,784	1,620	8,575	16	673	1,948	1,113	144	139	699	292	4,319	241	1,798	53,068	1,225	51,843

No 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India . . .	17,466	...	...	...	...	...	...	151	...	...	17,617	12,105	5,512
Coorg	1,789	...	...	...	52	...	...	...	...	...	1,841	...	1,841
Rajputana . . .	87	5,168	...	...	...	...	...	130	...	...	5,385	...	5,385
Biluchistan Agency . .	102	50,086	3,407	...	...	...	...	1,407	...	245	55,247	...	55,247
Punjab	52,195	11,132	...	...	...	...	...	...	...	...	63,327	...	63,327
Upper Burma . . .	73,179	...	...	..	...	...	...	...	...	...	73,177	...	73,177
TOTAL . Rx.	144,816	66,386	3,407	...	52	...	...	1,688	...	245	216,594	12,105	204,489

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Central India	27,212	...	...	...	511	...	...	1,594	...	29,317	6,554	22,763
Coorg	3,731	...	...	...	...	...	5	...	...	3,736	...	3,736
Rajputana	3,712	643	270	...	...	...	...	...	...	4,625	270	4,355
Biluchistan Agency . . .	116	...	269	...	...	...	...	2,211	2	2,598	...	2,598
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	750	...	...	...	...	...	...	...	...	750	...	750
TOTAL . Rx.	35,521	643	539	...	511	...	5	3,805	2	41,026	6,824	34,202

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Central India . .	...	...	...	...	...	...	...	...	...	2	2	...	2
Biluchistan Agency	...	...	101	...	—17	231	...	...	...	...	315	...	315
Central Provinces .	...	568	...	...	...	...	...	...	...	...	568	...	568
Rajputana . .	120	...	68	...	2,204	248	...	...	...	122	2,762	2,762	...
Upper Burma .	10,771	...	...	...	116	...	...	...	...	4,417	15,304	...	15,304
TOTAL . Rx.	10,891	568	169	...	2,303	479	...	...	...	4,541	18,951	2,762	16,189

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Paving and Streets.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	18	...	...	...	...	121	139	139	...
Biluchistan Agency	...	195	3	205	...	...	...	...	403	...	403
Upper Burma	238	...	12	...	...	...	...	...	250	...	250
TOTAL . Rx.	238	195	33	205	...	...	...	121	792	139	653

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Salt.	Postal.	Telegraph	Forest.	Land Revenue.	Customs Excise.	Stamps and Stationery.	Viceregal Buildings.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Mint, Treasury, and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Printing.	Political Agency	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx
Central Provinces	...	..	..	..	1,973	...	...	..	1	71	...	...	30	..	4,492	419	3,031	446	...	61	1,291	..	...	...	772	12,587	7	12,580
Lower Burma	...	283	1,081	..	.	279	..	...	..	3,057	...	...	..	...	2,957	541	10,839	3,920	...	394	116	222	...	...	1,564	25,253	29	25,224
Assam	..	..	..	270	22	...	...	...	166	...	...	...	...	...	3,191	120	233	91	...	51	57	..	..	..	1,274	5,475	..	5,475
Bengal	...	...	...	..	13,427	4,026	336	...	158	1,319	27	...	228	100	24,562	2,480	9,815	6,331	.	7,403	6,598	144	..	..	10,224	87,178	3,275	83,903
N.-W. P. & Oudh	...	..	...	—6	9,611	3,445	...	...	147	60	436	..	...	856	6,387	381	35,732	6,757	...	1,429	1,284	...	..	..	1,127	67,646	234	67,412
Punjab	...	...	...	...	7,731	469	...	...	136	1,618	26	..	...	790	11,660	66	7,015	4,050	15	11,019	1,879	153	..	2,265	428	49,320	4,130	45,190
Madras	14	..	...	..		53	...	...	420	918	..	12,919	100	..	8,922	4,862	6,701	5,581	...	8,686	2,851	2,396	..	..	14,439	68,862	.	68,862
Bombay	..	...	...	3,568	43,915	5,726	...	..	5,775	...	..	...	...	51	32,593	2,475	4,282	14,336	...	18,949	18,637	1,093	..	...	18,065	169,465	12,781	156,684
TOTAL . Rx.	14	283	1,081	3,832	76,679	13,998	336	...	6,803	7,043	489	12,919	358	1,797	94,764	11,344	77,648	41,512	15	47,992	32,713	4,008	...	2,265	47,893	485,786	20,456	465,330

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1887.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Viceregal Buildings.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Mint, Treasury and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Political Agency.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	..	...	...	565	3	...	...	375	65	...	...	22	...	825	340	1,966	501	...	148	123	...	...	...	698	5,631	...	5,631
Lower Burma	376	551	..	...	404	...	...	882	285	...	..	.	...	2,130	915	1,092	299	...	479	599	1,194	106	..	1,868	11,290	92	11,198
Assam	..	...	63	22	...	...	...	426	..	...	...	...	49	1,467	287	572	60	...	46	45	...	50		1,009	4,096	...	4,096
Bengal	...	...	...	4,688	380	62	...	2,336	1,488	132	...	642	299	7,892	1,509	5,712	2,864	.	5,173	4,145	1,105	...	...	981	39,408	229	39,179
N.-W. P. & Oudh	...	...	...	8,850	823	...	...	988	162	105			5	1,921	1,048	4,367	7,111		1,981	688	...	..	—	801	28,850	—	28,850
Punjab	...	...	...	6,545	381	...	...	769	420	92	55	84	449	1,012	1,169	4,125	4,247	42	1,094	478	1,006	106	20	250	22,344	..	22,344
Madras	...	...	...	49	203	...	...	4,435	677	...	1,548	18	146	851	1,568	429	474	...	434	2,632	2,332	...	..	1,439	17,235	45	17,190
Bombay	...	...	87	9,504	501	...	..	3,488	445	...	...	...	941	3,182	3,383	1,753	5,404	...	1,936	2,923	1,428	...	...	848	35,823	207	35,616
TOTAL . Rx.	376	661	150	30,223	2,695	62	...	13,699	3,542	329	1,603	766	1,889	19,280	10,219	20,016	20,960	42	11,291	11,633	7,065	262	20	7,894	164,677	573	164,104

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	District Roads Metalled and Raised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	13,579	21,953	32	108	...	439	...	...	1,170	...	...	37,281	...	37,281
Lower Burma	11,071	...	...	...	...	...	...	...	...	...	...	11,071	—1,243	12,314
Assam	783	6,280	...	...	...	...	...	...	511	...	...	7,574	...	7,574
Bengal	7,062	1,718	...	...	...	...	...	...	...	...	...	8,780	125	8,655
North-Western Provinces & Oudh	18,440	..	...	...	...	1,550	...	...	1,480	...	...	21,470	...	21,470
Punjab	12,584	14,130	...	...	...	...	...	...	...	...	...	26,714	90	26,624
Madras	21,886	423	...	...	...	...	...	...	598	...	...	22,907	21	22,886
Bombay	30,145	35,429	1,775	...	15	...	...	...	643	...	...	68,007	...	68,007
TOTAL . Rx.	115,550	79,933	1,807	108	15	1,989	...	...	4,402	...	...	203,804	—1,007	204,811

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	45,116	3,172	...	...	...	...	...	...	...	...	48,288	...	48,288
Lower Burma	34,811	4,655	...	...	...	...	...	...	...	...	39,466	123	39,343
Assam	4,635	3,984	...	...	...	...	...	670	...	770	10,059	...	10,059
Bengal	72,946	10,992	...	...	...	...	...	115	...	...	84,053	361	83,692
North-Western Provinces and Oudh	75,701	183	...	...	9,052	...	...	2,728	...	...	87,664	...	87,664
Punjab	65,721	14,019	...	...	9,070	...	...	1,703	86	...	90,599	12	90,587
Madras	8,259	...	...	...	...	...	774	6	...	...	9,039	...	9,039
Bombay	63,710	24,255	4,453	142	59	...	...	1,169	...	...	93,788	71	93,717
TOTAL . Rx.	370,899	61,260	4,453	142	18,181	...	774	6,391	86	770	462,956	567	462,389

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	..	7	.	...	...	..	...	...	17	24	...	24
Lower Burma	1,309	889	...	614	4,589	728	893	...	...	...	830	9,852	7,940	1,912
Assam	...	...	...	2,558	...	. .	...	...	...	...	...	2,558	...	2,558
Bengal	477	...	...	8,283	3,537	3,830	—76	...	...	...	7,289	23,340	6,038	17,302
North-Western Provinces and Oudh	401	...	...	1,134	...	...	..	...	...	...	58	1,593	...	1,593
Punjab	894	...	...	426	...	...	621	...	...	...	...	1,941	894	1,047
Madras	3,719	...	1,587	11,532	79	...	—43	...	...	...	68	16,942	249	16,693
Bombay	938	...	1,979	—341	10,981	1,208	...	...	...	...	2,300	17,065	2	17,063
TOTAL . Rx.	7,738	889	3,566	24,213	19,186	5,766	1,395	...	...	...	10,562	73,315	15,123	58,192

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Markets	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*
Central Provinces	1,500	...	...	3	...	...	...	...	1,503	...	1,503
Lower Burma	...	23	...	...	189	476	...	...	688	212	476
Assam	...	...	...	22	...	...	...	...	22	...	22
Bengal	...	20	...	...	1,034	...	...	5,317	6,371	50	6,321
North-Western Provinces and Oudh	184	...	...	506	...	...	...	...	690	...	690
Punjab	174	...	3,425	2	...	...	5	...	3,606	...	3,606
Madras	293	...	276	29	196	...	182	82	1,058	4	1,054
Bombay	361	...	...	...	684	119	...	1,845	3,009	4	3,005
TOTAL . Rx.	2,512	43	3,701	562	2,103	595	187	7,244	16,947	270	16,677

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1887.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Forests.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx-	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	163	...	...	...	...	36	199	...	199
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	270	...	...	...	24	314	...	314
Assam	...	...	...	...	...	101	27	...	...	...	...	1,161	...	—	252	23	...	60	18	...	...	...	482	2,124	...	2,124
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	...	...	3,703	5,939	...	...	...	1,090	10,732	1,149	9,583
Punjab	...	...	525	...	...	...	...	...	...	...	...	13	...	45	...	61	...	3,379	781	465	...	...	..	5,269	...	5,269
Bombay	...	...	96	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,261	828	...	...	...	64	2,249	...	2,249
TOTAL . Rx.	...	.	621	..	...	101	27	...	...	.	...	1,174	..	45	252	84	...	8,586	7,836	465	..	..	1,606	20,887	1,149	19,738

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1887.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	82	18	...	...	...	88	188	...	188
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	49	...	...	...	...	70	...	70
Assam	...	...	457	...	...	...	77	...	...	...	...	313	...	7	153	...	326	127	493	...	...	...	1,953	...	1,953
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	7,454	2,522	...	—	...	333	10,334	16	10,318
Punjab	...	...	964	66	...	...	...	...	...	...	102	512	...	...	187	...	2,561	1,132	305	...	...	...	5,829	...	5,829
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45	115	...	...	...	27	187	...	187
TOTAL . Rx.	...	...	1,421	66	...	...	77	..	...	..	127	825	...	7	340	...	10,489	3,963	798	—	—	448	18,561	16	18,545

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	33	...	478	...	167	...	...	103	...	...	781	...	781
Rajputana	...	...	155	...	...	...	...	...	...	...	155	...	155
Central Provinces	...	...	393	...	...	...	...	...	...	...	393	...	393
Burma	2,374	...	...	...	...	...	...	...	...	...	2,374	...	2,374
Assam	...	54,979	...	...	1,387	...	...	1,171	...	...	57,537	...	57,537
Bengal	64	...	...	...	...	...	...	...	...	...	64	...	64
North-Western Provinces & Oudh	19,634	33,420	11,954	587	...	...	...	529	...	...	66,124	727	65,397
Punjab	2,735	7,787	373	...	23	...	...	719	503	...	12,140	...	12,140
Madras	2,951	...	...	8	1,575	...	...	...	...	...	4,534	...	4,534
Bombay	10,447	17,333	6,482	1,453	1,831	...	...	1,169	22	...	38,737	...	38,737
TOTAL . Rx.	38,238	113,519	19,835	2,048	4,983	..	...	3,691	525	...	182,839	727	182,112

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1887.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat-Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	...	...	397	...	37	...	34	...	...	468	...	468
Rajputana	319	...	859	...	...	...	...	...	...	1,178	...	1,178
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Burma	3,199	...	...	...	...	...	...	...	...	3,199	...	3,199
Assam	808	24,970	...	...	1,033	...	1,930	...	...	28,741	...	28,741
North-Western Provinces and Oudh	56,697	24,244	14,862	3,501	...	...	926	...	...	100,230	305	99,925
Punjab	10,455	6,133	10,676	171	1,485	...	1,416	7,016	...	37,358	...	37,358
Madras	595	...	1,079	...	4	357	...	...	...	2,035	...	2,035
Bombay	13,399	10,705	14,466	325	941	...	372	151	...	40,359	...	40,359
Bengal	22	...	...	...	...	...	...	...	...	22	...	22
TOTAL . Rx.	85,494	66,052	42,339	4,003	3,500	357	4,678	7,167	...	213,590	305	213,285

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	...	...	5	...	...	...	...	89	94	...	94
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Burma	585	2,986	...	691	...	...	..	...	4,262	...	4,262
Assam	...	64	611	...	...	...	...	551	1,226	...	1,226
North-Western Provinces and Oudh	688	..	123	...	...	...	...	106	917	652	265
Punjab	1,660	...	5,185	...	...	71	23	552	7,491	...	7,491
Madras	...	...	...	..	...	63	...	...	63	...	63
Bombay	...	...	1,327	125	...	...	..	18	1,470	...	1,470
TOTAL . Rx	2 933	3,050	7,251	816	...	134	23	1,316	15,523	652	14,871

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1887.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	...	...	7	...	...	6	...	15	28	...	28
Rajputana	11	...	...	...	...	...	...	...	11	...	11
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Burma	...	276	...	161	...	...	...	...	437	...	437
Assam	...	26	127	...	...	91	...	87	331	...	331
North-Western Provinces and Oudh	1,646	...	190	...	...	...	...	...	1,836	44	1,792
Punjab	194	...	3,921	...	...	113	1,095	14	5,337	...	5,337
Madras	...	...	...	...	...	52	...	...	52	...	52
Bombay	...	...	88	144	...	...	...	...	232	...	232
TOTAL . Rx.	1,851	302	4,333	305	...	262	1,095	116	8,264	44	8,220

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section L.—Army.

Revenue Rx. 985,003. Expenditure Rx. 19,525,042.

Major Head.	No of Account	Detail of Accounts	Page.	Amount of each Account. Detail.	Major Head Total Revenue.	Major Head Total Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	156	...	929,138	16,229,677
„ Non-Effective .	63	Ditto Included in Account No 63 .	156	...	55,865	3,295,365
	63A	Detailed Account of Receipts . . .	158	985,003	...	...
	63B	Detailed Account of Charges . . .	161	19,525,042	...	...
.	64	Statement of Established Strength . .	168	...	...	...
		TOTAL .		...	985,003	19,525,042

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1887.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	158	...	21	...	21	...	...	21
3	Regimental Pay, Allowances, and Charges	"	6,343	18,391	2,990	27,724	...	...	27,724
4	Commissariat Establishments, Supplies, and Services	"	339,632	116,995	119,707	576,334	...	...	576,334
5	Remount and Cattle Establishments, Supplies, and Services	"	7,414	3,642	895	11,951	...	...	11,951
6	Clothing Establishments, Supplies, and Services	"	42,893	20,029	10,550	73,472	9,799	3,685	86,956
7	Barrack Establishments, Supplies, and Services	159	582	1,255	691	2,528	...	...	2,528
8	Administration of Martial Law	"	2,961	1,659	...	4,620	...	...	4,620
9	Medical Establishments, Supplies, and Services	"	8,168	7,361	975	16,504	...	...	16,504
10	Ordnance Establishments, Stores, and Camp Equipage	"	37,961	33,645	22,056	93,662	2,553	960	97,175
12	Education	"	988	70	40	1,098	...	...	1,098
13	Sea Transport Charges	160	6,559	1,446	360	8,365	34,810	13,091	56,266
14	Miscellaneous Services	"	10,332	37,214	415	47,961	...	...	47,961
	TOTAL EFFECTIVE SERVICES		463,833	241,728	158,679	864,240	47,162	17,736	929,138
	NON-EFFECTIVE SERVICES.								
17	Military Pensions to Europeans	160	277	5,905	1,534	7,716	...	...	7,716
19	Widows' Pensions and Compassionate Allowances	"	23,133	9,779	9,350	42,262	4,278	1,609	48,149
	TOTAL NON-EFFECTIVE SERVICES		23,410	15,684	10,884	49,978	4,278	1,609	55,865
	TOTAL ARMY RECEIPTS . Rx.		487,243	257,412	169,563	914,218	51,440	19,345	985,003

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	161	259,303	138,022	106,532	503,857	...	...	...	503,857
2	Administrative Staff	"	98,168	43,243	46,945	188,356	...	...	...	188,356
3	Regimental Pay, Allowances, and Charges	162	4,066,071	1,497,069	1,306,540	6,869,680	...	959,428	360,808	8,189,916
4	Commissariat Establishments, Supplies, and Services	"	1,797,001	1,382,342	451,180	3,630,523	35,867	103	13,527	3,680,020
5	Remount and Cattle Establishments, Supplies, and Services	163	154,379	82,863	11,315	248,557	...	24,548	9,232	282,337
6	Clothing Establishments, Supplies, and Services	164	93,010	30,223	19,785	143,018	289,676	...	108,937	541,631
7	Barrack Establishments, Supplies, and Services	"	134,451	76,887	26,613	237,951	...	...	...	237,951
8	Administration of Martial Law	"	12,686	9,386	5,471	27,543	...	...	...	27,543
9	Medical Establishments, Supplies, and Services	"	349,795	168,533	105,680	624,008	18,507	3,411	8,243	654,169
10	Ordnance Establishments, Stores, and Camp Equipage	165	265,345	82,723	101,999	450,067	143,228	3,322	55,112	651,729
11	Ecclesiastical	"	14,958	7,811	6,006	28,775	...	...	...	28,775
12	Education	"	16,616	14,212	5,335	36,163	...	...	...	36,163
13	Sea Transport Charges	166	28,758	19,285	15,630	63,673	...	301,666	113,446	478,785
14	Miscellaneous Services	"	145,942	388,614	86,150	620,706	...	6,845	2,574	630,125
15	Volunteer Corps	"	51,177	32,146	14,997	98,320	...		...	98,320
	TOTAL EFFECTIVE SERVICES		7,487,660	3,973,359	2,310,178	13,771,197	487,278	1,299,323	671,879	16,229,677
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	166	4,736	1,038	1,000	6,774	...	13	5	6,792
17	Military Pensions to Europeans	167	44,779	53,570	14,132	112,481	...	1,695,217	637,513	2,445,211
18	Military Pensions to Natives	"	313,664	226,130	114,755	654,549	...	...	...	654,549
19	Widows' Pensions and Compassionate Allowances	"	7,636	9,535	4,178	21,349	...	82,335	30,963	134,647
20	Departmental Pensions	"	25,768	13,306	15,092	54,166	...	...	...	54,166
	TOTAL NON-EFFECTIVE SERVICES		396,583	303,579	149,157	849,319	...	1,777,565	668,481	3,295,365
	TOTAL ADJUSTED CHARGES		7,884,243	4,276,938	2,459,335	14,620,516	487,278	3,076,888	1,340,360	19,525,042
	Unadjusted Expenditure		...	...	...	...	...	...	...	...
	TOTAL ARMY CHARGES . Rx.		7,884,243	4,276,938	2,459,335	14,620,516	3,564,166		1,340,360	19,525,042

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1887.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.				
Miscellaneous	...	21	...	21
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,358	464	792	2,614
Unclaimed Balances of Deserters and others	30	39	15	84
Hutting Money	...	12,402	265	12,667
Miscellaneous	4,955	5,486	1,918	12,359
TOTAL . Rx.	6,343	18,391	2,990	27,724
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	50,316	16,983	30,134	97,433
Malt Liquor	227,043	80,638	81,164	388,845
Rum and Arrack	13,787	7,249	3,777	24,813
Commissariat Cattle		391	126	517
Value of Stores, &c., issued to other Departments	6,073	1,540	...	7,613
Miscellaneous	6,587	6,787	2,078	15,452
Hissar Cattle Farm	3,915	...	...	3,915
Receipts on account of Kheddas	10,243	...	...	10,243
Sale of Transport Cattle	11,799	1,860	1,277	14,936
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	9,869	1,441	1,138	12,448
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	106	13	119
TOTAL . Rx.	339,632	116,995	119,707	576,334
RECEIPTS UNDER GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	101	...	...	101
Sale of Regimental Cast Horses	1,651	1,825	756	4,232
Sale of Chargers selected by Officers	4,306	1,758	96	6,160
Rent of Lands	209	...	...	209
Miscellaneous	1,147	59	43	1,249
TOTAL . Rx.	7,414	3,642	895	11,951
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	12,497	7,334	4,678	24,509
Necessaries	29,902	9,139	5,842	44,883
Hyderabad Contingent		2,840	...	2,840
Value of Stores issued to other Departments	453	257	...	710
Miscellaneous	41	459	30	530
TOTAL IN INDIA . Rx.	42,893	20,029	10,550	73,472
IN ENGLAND: Value of Clothing and Necessaries, in possession of Regiments on their transfer from the Indian to the British Establishment and Proceeds of Sale of Unserviceable Clothing Stores, &c.				£9,799
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				3,685
TOTAL . Rx.				86,956

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1887—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	569	790	568	1,927
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c	13	88	21	122
Miscellaneous	...	366	102	468
Value of Stores issued to other Departments	...	11	...	11
TOTAL . Rx.	582	1,255	691	2,528
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	2,961	1,659	...	4,620
TOTAL . Rx.	2,961	1,659	...	4,620
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	7,118	230	650	7,998
Stoppages for Men in Hospital	1	35	35	71
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	133	133
Miscellaneous	1,049	354	157	1,560
Value of Stores issued to other Departments	...	6,742	...	6,742
TOTAL . Rx.	8,168	7,361	975	16,504
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	32,950	10,561	20,711	64,222
Work executed in Manufacturing Departments	...	324	54	378
Hyderabad Contingent	...	2,698	...	2,698
Miscellaneous	3,113	1,500	712	5,325
Value of Stores issued to other Departments	1,898	18,562	579	21,039
TOTAL IN INDIA . Rx.	37,961	33,645	22,056	93,662
IN ENGLAND: Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment and Proceeds of Sale of Unserviceable Military Stores, &c. £				2,553
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				960
TOTAL . Rx.				97,175
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	1	11	...	12
Receipts from Schools, &c.	880	59	40	979
Miscellaneous	107	...	...	107
TOTAL . Rx.	988	70	40	1,098

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1887—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	806	1,407	352	2,565
Passage Money	...	39	6	45
Recoveries of Table Money, &c., in the Indian Troopships	5,753	...	...	5,753
Recoveries for Medical comforts, &c.	...	...	2	2
TOTAL IN INDIA . Rx.	6,559	1,446	360	8,365
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c. £			34,607	
Passage of Officers and Troops:				
Recoveries on account of Messing			203	
				34,810
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				13,091
TOTAL . Rx.				56,266
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,924	1,753	263	7,940
Fines and Penalties	...	363	22	385
Miscellaneous	4,408	35,098	130	39,636
TOTAL . Rx.	10,332	37,214	415	47,961
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	277	5,905	1,534	7,716
TOTAL . Rx.	277	5,905	1,534	7,716
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	23,133	9,779	9,333	42,245
Miscellaneous (Artillery Charitable Fund recoveries)	...	...	17	17
TOTAL IN INDIA . Rx.	23,133	9,779	9,350	42,262
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				4,278
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,609
TOTAL . Rx.				48,149
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	487,243	257,412	169,563	914,218
IN ENGLAND	..	...	...	51,440
EXCHANGE	...	..	...	19,345
TOTAL . Rx.				985,003

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1887.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	24,466	12,335	12,466	49,267
Adjutant General's Department	29,249	14,104	13,352	56,705
Quarter Master General's Department	41,851	28,410	18,512	88,773
Artillery Inspection	1,206	...	...	1,206
Musketry Inspection	13,006	3,923	4,035	20,964
Gymnastic Instruction	2,165	...	1,473	3,638
Garrison Instruction	6,919	1,309	1,336	9,564
Divisional and Brigade Staff	90,156	55,281	37,768	183,205
Garrison and Station Staff	19,830	12,860	6,473	39,163
Hill Sanitaria	20,021	3,395	6,026	29,442
Miscellaneous Depôts	...	3,637	4,835	8,472
Staff of Local Forces	6,945	...	...	6,945
Bazar Establishment	1,378	114	61	1,553
Station Conservancy	1,689	2,654	195	4,538
Staff, Miscellaneous	422	...	...	422
TOTAL . Rx.	259,303	138,022	106,532	503,857
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,115	...	...	15,115
Personal Staff of Governor General, Governors, and Lieutenant-Governors	9,572	3,206	3,866	16,644
Controller's Office	9,617	4,562	5,077	19,256
Military Accountant's Office	6,587	3,551	3,833	13,971
Pay Examiner's Office	15,106	7,546	8,746	31,398
Commissariat and Remount Accounts	14,266	6,632	...	20,898
Commissariat, Barrack, and Remount Accounts	...	...	6,754	6,754
Medical and Fund Accounts	4,682	3,172	...	7,854
Ordnance and Clothing Accounts	8,457	4,091	4,570	17,118
Medical Accounts	...	...	2,621	2,621
Fund Accounts	...(a)	...(a)	848	848
Circle and Pension Pay Offices	14,766	10,483	10,630	35,879
TOTAL . Rx.	98,168	43,243	46,945	188,356

(a) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	436,367	174,942	183,989	795,298
Cavalry	218,231	68,168	32,113	318,512
Royal Engineers	7,731	4,856	2,349	14,936
Infantry	1,265,649	431,559	301,507	1,998,715
Invalid and Veteran Establishment	3,108	9,217	802	13,127
Staff Corps	26,328	19,107	7,169	52,604
General List, Cavalry	3,469	2,647	1,389	7,505
General List, Infantry	12,284	6,678	221	19,183
Unattached Officers	1,202	911	...	2,113
General Officers unemployed	3,018	3,776	1,114	7,908
Colonels' Allowances	7,187	3,430	1,524	12,141
Recruiting Rewards, &c.	—*116*	58	130	72
Hutting Money	917	74	797	1,788
Marching Batta	435	54	150	639
Postage Charges	2,764	709	738	4,211
Purchase of Books, &c.	755	...	72	827
Incidental expenses of a regimental nature	3,843	2,909	1,507	8,259
	1,993,172	729,095	535,571	3,257,838
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in the year 1886-87, in respect of Her Majesty's British Forces serving in India	£700,000			
Sums brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office	£1,526			£
Furlough Allowances of Officers of the Indian Service				701,526
Furlough Allowances of Officers of British Regiments serving in India				173,607
Advances to Regiments proceeding to India				75,352
Pay and Allowances during Voyage of Regiments returning from India				3,531
Outfit allowance to officers on promotion to Commissioned rank				4,562
			£	850
				959,428
EXCHANGE ON CHARGES IN ENGLAND			Rx.	360,808
TOTAL EUROPEAN ARMY			Rx.	4,578,074
Native Army.				
Artillery	28,291	...	10,260	38,551
Body Guard	5,592	3,363	5,351	14,306
Cavalry	837,738	75,053	233,518	1,146,309
Sappers and Miners	45,350	49,876	27,781	123,007
Infantry	1,073,726	592,614	458,467	2,124,807
Hutting Money	8,828	25,550	6,452	40,830
Marching Batta	18,438	1,136	10,300	29,874
Incidental charges of a regimental nature	2,320	1,107	2,057	5,484
Kit Money to Recruits	28,663	4,908	6,528	40,099
Annual Grant-in-aid of Half Mounting	22,534	13,909	9,676	46,119
Postage Charges	1,419	458	579	2,456
TOTAL NATIVE ARMY . Rx.	2,072,899	767,974	770,969	3,611,842
TOTAL . INDIA	4,066,071	1,497,069	1,306,540	6,869,680
TOTAL . ENGLAND			£	959,428
TOTAL . EXCHANGE			Rx.	360,808
			Rx.	8,189,916
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	19,186	5,390	5,708	30,284
Executive Establishment	99,759	53,754	41,199	194,712
Subordinate Establishment	36,631	22,303	10,525	69,459
Transport Branch	153,375	77,107	22,175	252,657
Khedda Establishment and Charges	12,433	...	...	12,433
Hissar Cattle Farm	3,161	...	...	3,161
Supplies.				
Provisions for Europeans	394,207	167,309	109,961	671,477
Provisions for Natives	47,057	255,724	28,484	331,265
Carried over	765,809	581,587	218,052	1,565,448

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	765,809	581,587	218,052	1,565,448
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions	56,401	682	728	57,811
Compensation to Native Cavalry for Dearness of Forage	8,058	...	...	8,058
Purchase of Reserve Stock	1,396	35,325	191	36,912
Malt Liquor	250,237	58,405	57,221	365,863
Contingent Expenses	2,202	31,082	2,457	35,741
Rum	...	686	149	835
Services.				
Purchase of Battery Mules, Ponies and Bullocks	...	...	591	591
Feed of Cattle	...	1,022	...	1,022
Hire of Transport	70,092	77,196	11,014	158,302
Sea and Inland Water Charges	9,898	220,924	3,569	234,391
Railway Charges	259,657	85,544	66,740	411,941
Khedda Charges	3,667	...	...	3,667
Feed of Horses, Battery Mules, and Ponies, &c.	83,903	45,235	39,564	168,702
Regimental Equipments and Camp Contingencies	6,857	17,352	1,879	26,088
Implements, Godown Furniture, and Contingencies	17,010	190	1,579	18,779
Cattle Farm	1,649	...	...	1,649
Freight Charges of Stores from England	648	446	323	1,417
Freight Charges of Stores from Port to Port	...	...	1,498	1,498
Purchase and Repair of Gear for battery animals	...	...	453	453
Miscellaneous	20,434	23,924	11,145	55,503
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	29,552	65,847	689	96,088
Feed of Government Cattle	159,612	106,420	22,106	288,138
Permanent Hired Transport	12,746	10,465	824	24,035
Purchase and Repair of Gear, Carts, and Equipments	23,928	18,103	9,710	51,741
Rent and Repairs of Buildings	47	...	...	47
Miscellaneous (including clothing)	12,277	1,232	385	13,894
Ambulance Transport:				
Feed of Cattle	...	99	...	99
Permanent Hired Transport	92	...	...	92
Purchase and Repair of Doolies, Gear, Carts, and Equipments	829	457	268	1,554
Miscellaneous (including clothing)	...	119	45	164
TOTAL IN INDIA . Rx.	1,797,001	1,382,342	451,180	3,630,523
IN ENGLAND:				
Stores for India:				
Malt Liquor	...	...	...	16,703
Commissariat	...	...	...	19,164
Purchase of Rams for the Hissar Farm	...	...	...	103
			£	35,970
EXCHANGE ON CHARGES IN ENGLAND	...	...	... Rx.	13,527
TOTAL . Rx.	...	...	...	3,680,020
GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,314	...	...	3,314
Establishment (Reserve Depôt)	8,167	7,675	123	15,965
Horse-breeding Operations	3,985	...	720	4,705
Veterinary Inspection	4,162	1,981	1,863	8,006
Remount Depôt—Garden-Reach	3,555	..	...	3,555
Purchase of Remounts	107,108	61,824	5,197	174,129
Feed of Cattle and Remounts	7,039	6,354	667	14,060
Miscellaneous	17,049	5,029	2,745	24,823
TOTAL IN INDIA . Rx.	154,379	82,863	11,315	248,557
IN ENGLAND:				
Purchase of Stallions			£	24,548
EXCHANGE ON CHARGES IN ENGLAND			Rx.	9,232
		TOTAL	. Rx.	282,337

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	4,096	3,621	3,059	10,776
Manufacturing and Store Establishment	3,075	1,973	2,785	7,833
Supplies and Services at the Agency	50,445	13,685	7,382	71,512
Supplies and Services Regimentally	6,211	1,687	1,517	9,415
Compensation in lieu of Clothing	29,183	8,856	7,830	45,869
Allowance for Wicker Helmets	...	401	...	401
	93,010	30,223	22,573	145,806
Deduct—Value of supplies to Civil Departments	...	...	2,788	2,788
TOTAL IN INDIA . Rx.	93,010	30,223	19,785	143,018
IN ENGLAND:				
Stores for India—				
Clothing . £				289,676
EXCHANGE ON CHARGES IN ENGLAND . Rx.				108,937
TOTAL . Rx.				541,631
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,727	...	4,727
Subordinate Establishments	38,119	20,895	5,676	64,690
Barrack Furniture	...	16,189	...	16,189
Barrack Bedding	40,775	16,360	6,097	63,232
Lighting Charges	22,190	7,616	3,974	33,780
Miscellaneous	33,367	11,100	10,866	55,333
TOTAL . Rx.	134,451	76,887	26,613	237,951
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,966	2,657	2,787	11,410
Judge Advocate General's Department, Districts	6,559	6,653	2,630	15,842
Miscellaneous	161	76	54	291
TOTAL . Rx.	12,686	9,386	5,471	27,543
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,986	6,446	5,347	22,779
Medical Establishments, Districts	235,607	112,266	73,989	421,862
Army Hospital Native Corps	14,689	5,286	3,679	23,654
Medical Store Depôts	9,708	5,025	4,704	19,437
General Hospital, Kurrachee	...	...	162	162
Followers Hospitals	268	1,846	159	2,273
Miscellaneous	2,365	2,249	2,610	7,224
Supplies	92,159	49,076	31,409	172,644
	365,782	182,194	122,059	670,035
Deduct—Value of Stores supplied to Civil Departments	15,987	13,661	16,379	46,027
TOTAL IN INDIA . Rx.	349,795	168,533	105,680	624,008
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.				3,411
Stores for India—				
Medical				18,507
			£	21,918
EXCHANGE ON CHARGES IN ENGLAND . Rx.				8,243
TOTAL . Rx.				654,169

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	18,947	6,567	5,888	31,402
Arsenals, and Depôts	71,427	36,435	45,891	153,753
Manufacturing Establishments	79,441	18,969	36,959	135,369
Camp Equipage Department	...	2,321	...	2,321
Harbour Defences	...	...	3,182	3,182
Miscellaneous	3,373	1,547	...	4,920
Local supplies of Stores for Arsenals and Depôts	36,891	9,908	24,559	71,358
Local supplies of Stores to Manufacturing Establishments	56,143	3,191	5,496	64,830
Purchase of Timber	3,883	5,650	5,447	14,980
Repair of Harness and Saddlery	595	345	210	1,150
Freight and Charges of Stores from Port to Port	834	3,349	1,048	5,231
Freight and Charges of Stores from England	2,027	134	888	3,049
Miscellaneous	9,152	4,331	574	14,057
Purchase and Repair of Camp Equipage	29,861	3,667	3,715	37,243
Gymnasia Stores and Apparatus	99	17	4	120
Army Signalling and Telegraph Stores	638	955	...	1,593
Purchase of Line Gear, &c.	6,070	7,083	2,544	15,697
	319,381	104,469	136,405	560,255
Deduct—Value of Stores supplied to Civil Departments	54,036	21,746	34,406	110,188
TOTAL IN INDIA . Rx.	265,345	82,723	101,999	450,067

IN ENGLAND:	£
Expenses incurred by Officers acquiring Scientific knowledge	621
Pay and Expenses of Officers specially employed; of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; and of Artificers having special technical training, for various Government Factories in India; and other Miscellaneous Expenditure	2,352
Pay of Lieutenant-Colonel F. Weldon while in England in connection with the manufacture of his Range-finder	121
Freight of unserviceable Military Stores, &c.	228
Stores for India—	
Ordnance and Miscellaneous	143,228
£	146,550
EXCHANGE ON CHARGES IN ENGLAND . . Rx.	55,112
TOTAL . Rx.	651,729

GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	724	808	..	1,532
Chaplains to the Army (Roman Catholic)	14,234	7,003	6,006	27,243
TOTAL . Rx.	14,958	7,811	6,006	28,775
GRANT 12. EDUCATION.				
Army Schools (European Army)	3,081	3,579	3,158	9,818
Army Schools (Native Army)	—4	...	...	—4
Lawrence Military Asylum	11,294	...	1,465	12,759
Military Normal School	...	198	...	198
Kidderpore Lower Orphan School	434	...	...	434
Donations, &c., to Educational Institutions	1,811	10,435	712	12,958
TOTAL . Rx.	16,616	14,212	5,335	6,163

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	19,206	19,192	15,483	53,881
Medical Comforts, &c., to Troops proceeding to Sea	455	93	147	695
India Troop Transports	9,097	...	...	9,097
TOTAL IN INDIA . Rx.	28,758	19,285	15,630	63,673
IN ENGLAND:				
Indian Troop Service . £				295,243
Passage of Officers and Troops otherwise than in Troopships . £				6,423
£				301,666
EXCHANGE ON CHARGES IN ENGLAND . Rx.				113,446
TOTAL . Rx.				478,785
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	2,343	1,334	1,916	5,593
Miscellaneous Services	143,599	387,280	84,234	615,113
TOTAL IN INDIA . Rx.	145,942	388,614	86,150	620,706
IN ENGLAND:				
Pay and Expenses of officers studying the Russian Language				2,924
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				3,921
£				6,845
EXCHANGE ON CHARGES IN ENGLAND . Rx.				2,574
TOTAL . Rx.				630,125
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	31,936	21,296	7,502	60,734
Capitation Grants	19,241	10,850	7,495	37,586
TOTAL . Rx.	51,177	32,146	14,997	98,320
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	48	119	100	267
Victoria Cross	17	3	13	33
Annuities for Meritorious Services	61	79	...	140
Gratuities for Meritorious Services	12	6	13	31
Order of British India	3,456	733	724	4,913
Order of Merit	1,142	98	150	1,390
TOTAL IN INDIA . Rx.	4,736	1,038	1,000	6,774
IN ENGLAND:				
Cost of Medals . £				13
EXCHANGE ON CHARGES IN ENGLAND . Rx.				5
TOTAL . Rx.				6,792

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1887 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	44,386	52,940	14,083	111,409
Wound Pensions	293	134	49	476
Gratuities	100	496	...	596
TOTAL IN INDIA . Rx.	44,779	53,570	14,132	112,481
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including pay of Non-effective Colonels of Royal Artillery and new Line Regiments				1,563,577
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				106,203
Compassionate Allowances to Officers removed from the Service, &c.				2,543
Pensions of Non-Commissioned Officers and Soldiers				20,482
Lord Clive's Fund—Payments to the Representatives of Lord Clive				1,049
Gratuity equal to the Value of his commission granted to an officer of a British (formerly Indian) Regiment on his retirement from the service				1,363
£				1,695,217
EXCHANGE ON CHARGES IN ENGLAND . Rx				637,513
TOTAL . Rx.				2,445,211
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid and Wound Pensions	284,669	199,652	104,822	589,143
Gratuities	699	505	362	1,566
Family Pensions	28,296	25,973	9,571	63,840
TOTAL . Rx.	313,664	226,130	114,755	654,549
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,070	9,337	3,975	19,382
Compassionate Allowances	791	44	60	895
Indian Military Service Family Pensions	775	154	143	1,072
TOTAL IN INDIA . Rx.	7,636	9,535	4,178	21,349
IN ENGLAND				
Pensions of Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty £				9,893
Gratuities to ditto				1,538
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,622
Indian Military Service Family Pensions towards which the officers subscribed				8,282
£				82,335
EXCHANGE ON CHARGES IN ENGLAND . Rx.				30,963
TOTAL . Rx.				134,647
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	23,518	13,218	13,024	49,760
Gratuities	531	13	274	818
Compassionate Allowances	1,719	75	1,794	3,588
TOTAL . Rx.	25,768	13,306	15,092	54,166
TOTAL EXPENDITURE, MILITARY DEPT:				
IN INDIA	7,884,243	4,276,938	2,459,335	14,620,516
IN ENGLAND . £				3,564,166
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,340,360
TOTAL . Rx.				19,525,042

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1886-87.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	278	6,505	6,783	107	2,555	2,662	137	3,169	3,306	522	12,229	12,751
Cavalry	174	3,612	3,786	60	1,204	1,264	30	602	632	264	5,418	5,682
Royal Engineers	215	...	215	39	...	39	40	...	40	294	...	294
Infantry	957	32,478	33,435	319	10,824	11,143	261	8,856	9,117	(a) 1,537	52,158	53,695
Invalid & Veteran Establishment	8	5	13	13	52	65	4	...	4	25	57	82
Staff Corps	376	...	376	261	...	261	211	...	211	(a) 848	...	848
General List, Cavalry	19	...	19	16	...	16	8	...	8	(a) 43	...	43
General List, Infantry	82	...	82	42	...	42	22	...	22	(a) 146	...	146
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	19	...	19	10	...	10	10	...	10	39	...	39
Total European Army	2,129	42,600	44,729	868	14,635	15,503	723	12,627	13,350	3,720	69,862	73,582
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	17	2,200	2,217	...	271	271	8	723	731	25	3,194	3,219
Body Guard	2	120	122	4	3	7	1	71	72	7	194	201
Cavalry	251	16,292	16,543	40	2,104	2,144	71	4,496	4,567	362	22,892	23,254
Sappers and Miners	71	1,352	1,423	89	1,408	1,497	70	857	927	230	3,617	3,847
Infantry	534	52,009	52,543	288	28,449	28,737	234	22,256	22,490	1,056	102,714	103,770
Total Native Army	875	71,973	72,848	421	32,235	32,656	384	28,403	28,787	1,680	132,611	134,291
Total European and Native Army	3,004	114,573	117,577	1,289	46,870	48,159	1,107	41,030	42,137	5,400	202,473	207,873

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section L. L.—Special Defence Works.

Expenditure Rx. 3,25,626.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Special Defence Works—Expenditure .	170	...	...	325,626
		TOTAL . RX.		...	...	325,626

No. 65.—ACCOUNT of EXPENDITURE on SPECIAL DEFENCE WORKS for the Year ended 31st March 1887.

	Amount of Estimate.	Outlay during year.	To end of previous year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
SPECIAL DEFENCE WORKS.				
INSPECTOR GENERAL, MILITARY WORKS.				
COAST DEFENCES.				
Works.				
Improvements to Fulta Battery	28,500	5,935	2,108	8,043
" " Grand Magazine	3,387	1,606	...	1,606
" " Prince of Wales' and Royal Magazines	...	592	...	592
TOTAL COAST DEFENCES . Rx.	...	8,133	2,108	10,241
FRONTIER DEFENCES.				
New Defensible Post at Multan	82,600	32,597	28,590	61,187
Redoubt at Miri	9,547	4,332	...	4,332
Road from Quetta to Belali	...	1,632	...	1,632
Belali Raji Position	...	45	...	45
Block Houses at Peshin Railway Bridge	3,924	740	3,923	4,663
Experiments	...	2	...	2
Drawing Instruments	...	19	...	19
TOTAL FRONTIER DEFENCES . Rx.	...	39,367	32,513	71,880
Armaments.				
Hotchkiss Guns purchased by Secretary of State	...	119,598	...	119,598
TOTAL WORKS . Rx.	...	167,098	34,621	201,719
DEDUCT—Chargeable to Ordinary Military Works Grant	...	12,597	34,621	47,218
Net Outlay	...	154,501	...	154,501
Exchange on Expenditure in England	...	44,977	...	44,977
TOTAL INSPECTOR GENERAL OF MILITARY WORKS . Rx.	...	199,478	...	199,478
BOMBAY.				
COAST DEFENCES.				
Fortifications at Aden	...	44,806	45,557	90,363
" " Bombay	36,600	11,383	11,037	22,420
" " Manora	11,655	1,829	2,309	4,138
Petroleum Works in connection with Karachi Cliff	10,994	4,556	4,262	8,818
Removal of Deep Water Point and Extension of Eastern Groyne Karachi	35,000	5,500	...	5,500
TOTAL . Rx.	...	68,074	63,165	131,239
DEDUCT—Chargeable to Ordinary Military Works Grant	...	...	63,165	63,165
Net Outlay on Works	...	68,074	...	68,074
Establishment	...	13,037	...	13,037
Tools and Plant	...	838	...	838
Suspense	...	451	...	451
Exchange on Expenditure in England	...	2,509	...	2,509
TOTAL BOMBAY . Rx.	...	84,909	...	84,909
LOWER BURMA.				
Fortifications at Monkey Point, Rangoon	45,791	9,346	29,290	38,636
DEDUCT—Outlay chargeable to Ordinary Military Works Grant	...	...	29,290	29,290
Net Outlay on Works	...	9,346	...	9,346
Establishment	...	1,682	...	1,682
Tools and Plant	...	1,450	...	1,450
Suspense	...	...	...	...
TOTAL LOWER BURMA . Rx.	...	12,478	...	12,478
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	...	296,865	...	296,865
DEDUCT—Expenditure in England brought to book and exchange thereon	...	126,269 47,486	...	126,269 47,486
Net Indian Outlay . Rx.	...	123,110	...	123,110
Outlay in England* . £	...	147,170	...	147,170
Exchange . Rx.	...	55,346	...	55,346
TOTAL . Rx.	...	325,626	...	325,626

* Includes payments for the following :—

	£
Hotchkiss guns	119,597
Heavy guns	18,000
Gaidner guns	5,726
Military Works Stores	218
Moiety Aden Defences	3,629
	147,170

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section M.—Provincial.

Revenue nil. Expenditure Rx. 35,665.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	172	2,126,159	...	...
	67	Local Balances	173	1,279,633	...	...
	68	Provincial and Local Surpluses and Deficits	174	...	...	35,665
		TOTAL .		...	...	35,665

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1887.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	311,715	683,422	613	995,750	798,121	1,570	799,691	196,059	...	115,656
Burma	...	1,329,451	2,953	1,332,404	1,260,003	658	1,260,661	71,743	71,743	...
Assam	96,983	450,037	13,080	560,100	421,682	70,011	491,693	68,407	...	28,576
Bengal	146,981	4,395,850	1,610	4,544,441	4,324,603	19,946	4,344,549	199,892	52,911	...
N.-W. Provinces and Oudh	446,214	3,404,245	4,987	3,855,446	3,242,908	178,732	3,421,640	433,806	...	12,408
Punjab	170,463	1,560,816	29,818	1,761,097	1,582,796	4,732	1,587,528	173,569	3,106	...
Madras	355,016	2,485,198	22,048	2,862,262	2,396,415	32,142	2,428,557	433,705	78,689	...
Bombay	710,347	3,892,839	7,824	4,611,010	3,998,912	63,120	4,062,032	548,978	...	161,369
TOTAL . Rx.	2,237,719	18,201,858	82,933	20,522,510	18,025,440	370,911	18,396,351	2,126,159	206,449	318,009

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1887.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	10,823	17,042	...	17,042	...	27,865	16,658	...	16,658	...	16,658	11,207	384	...
Central Provinces	64,629	84,625	1,570	86,195	11,776	162,600	89,463	613	90,076	9,293	99,369	63,231	...	3,881
Burma	18,863	121,946	658	122,604	...	141,467	95,666	2,953	98,619	...	98,619	42,848	23,985	...
Assam	4,763	69,989	70,011	140,000	70	144,833	128,089	13,080	141,169	59	141,228	3,605	...	1,169
Bengal	186,508	434,682	19,946	454,628	221,628	862,764	453,441	1,610	455,051	196,755	651,806	210,958	...	423
N.-W. Provinces and Oudh	13,890	544,869	178,732	723,601	31	737,522	716,326	4,987	721,313	31	721,344	16,178	2,288	...
Punjab	162,233	357,938	4,732	362,670	...	524,903	312,138	29,818	341,956	...	341,956	182,947	20,714	...
Madras	482,829	915,817	(a)45,599	961,416	343,933	1,788,178	860,538	(a)35,505	896,043	359,820	1,255,863	532,315	65,373	...
Bombay	174,943	399,280	(b)85,423	484,703	12,230	671,876	414,622	(b)30,127	444,749	10,783	455,532	216,344	39,954	...
TOTAL . Rx.	1,119,481	2,946,188	406,671	3,352,859	589,668	5,062,008	3,086,941	118,693	3,205,634	576,741	3,782,375	1,279,633	152,698	5,473

(a) Includes Rx. 13,457 on account of transfers from one Local Fund to another.
(b) Includes Rx. 22,303 on account of transfers from one Local Fund to another.

M.—Provincial Adjustment.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1887.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	384	384	...	...	...	384	...
Central Provinces	...	...	...	115,656	3,881	119,537	...	119,537
Burma	71,743	23,985	95,728	...	...	...	95,728	...
Assam	...	...	...	28,576	1,169	29,745	...	29,745
Bengal	52,911	...	52,911	...	423	423	52,488	...
N.-W. Provinces and Oudh	...	2,288	2,288	12,408	...	12,408	...	10,120
Punjab	3,106	20,714	23,820	...	...	...	23,820	...
Madras	78,689	65,373	144,062	...	...	...	144,062	...
Bombay	...	39,954	39,954	161,369	...	161,369	...	121,415
TOTAL . Rx.	206,449	152,698	359,147	318,009	5,473	323,482	316,482	280,817
							35,665	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Section N.—Expenditure not charged to Revenue.

Expenditure Rx. 10,585,030.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary)	176	...	...	...
" . .	70	State Railways—Construction . . .	178	...	...	5,123,105
" . .	70A	Detailed account of East Indian Railway .	180	158,858	...	...
" . .	70B	" " Eastern Bengal Railway	181	103,674	...	...
" . .	70C	" " North-Western Railway . . .	182	122,768	...	...
" . .	71	Irrigation Works—Construction . .	183	...	...	547,379
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	185	...	...	4,914,546
General Public Works Statements.	73	Details of Expenditure on Establishment .	186	1,518,575	...	...
" . .	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	190	...	...	...
" . .	74A	Details of Expenditure on Tools and Plant and distribution among Heads . .	192	116,852	...	...
		TOTAL		...	...	10,585,030

No. 69—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1, is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	(a)756,352	6,594	2,076	(a)765,022	(a) 6,698,905	20
1886-87	3,688,298	1,321,074	496,810	5,506,182	662,071	2,009	755	664,835	6,171,017	21
TOTAL	41,799,418	14,427,837	2,891,702	59,118,957	21,827,894	3,004,913	457,767	25,290,574	84,409,531	22

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx.10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(a) The difference between this figure and that shewn in the Account last year is due to ordinary

Chenab Canal .
Lower Sohag and Sidhnai . .
Gokak Canal, 1st

TOTAL

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burmah.	Assam.	No. of Items.
STATE RAILWAYS.					
India . . . Rx.	64,811	163,370	134,243	21,819	1
England . . £	—237,115	41,123	77,122	...	2
Exchange . . Rx.	67,940	15,485	29,249	...	3
Rx.	—104,364	219,978	240,614	21,819	4
DEDUCT—Charged to Revenue Rx.	...	...	...	21,819	5
Charged to Famine Rx.	200,000	...	...	...	6
TOTAL . Rx.	—304,364	219,978	240,614	...	7
IRRIGATION AND NAVIGATION.					
India . . . Rx.	6,968	...	...	...	8
England . . £	...	...	...	...	9
Exchange . . Rx.	...	...	...	...	10
TOTAL . Rx.	6,968	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS.											
	CHARGED AGAINST REVENUE.											
	Famine Insurance.											
	Railways.	Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a specific amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	—5,736	...	—5,736	219,849	214,113	...	214,113
3	...	...	...	...	...	—1,853	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	—58,057	36,907	—19,578	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	—11,808	—17,197	3,459	—23,307	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	—14,487	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	—5,755	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	—645	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,056,217	4,047,063	586,300	4,633,363
17	-129,101	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	—264,922	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	(a)15,679	...	(a)1,423,541	5,275,364	(a)6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	...	183,077	9,477	...	500,533	5,670,484	6,171,017	4,914,546	11,085,563
22	2,847,368	1,229,941	4,215,076	294,205	2,064,360	5,720,367	1,894,293	18,265,610	66,143,921	84,409,531	18,524,845	102,934,376

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England in 1868-69, £14,000; and in takings, under England in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86 £2,144.

H1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation works.

outlay of past years being brought on to the Accounts; on the following canals:—

	Rx.
. .	1,441
Para .	1,101
. .	1,830
Section .	—160
. .	4,212

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1886-87.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
1	298,414	135,111	2,421,261	448,250	1,019	3,688,298
2	138,548	...	1,213,801	86,827	768	1,321,074
3	45,680	...	305,236	32,929	291	496,810
4	482,642	135,111	3,940,298	568,006	2,078	5,506,182
5	336	160,922	...	...	...	183,077
6	...	...	...	...	...	200,000
7	482,306	—25,811	3,940,298	568,006	2,078	5,123,105
8	57,636	168,285	190,117	98,034	23,575	544,615
9	...	1,827	...	182	...	2,009
10	...	687	...	68	...	755
11	57,636	170,799	190,117	98,284	23,575	547,379

N—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR.						
	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	DEDUCT: Receipts on Capital Account.	DEDUCT: Stores and Advances paid for in previous Years, and charged to Works in current year in excess of payments on the same account.	NET TOTAL.
STATE RAILWAYS.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
India, General.							
East Indian	127,384	110	42,087	...	1,424	9,299	158,858
Bhopal	...	...	...	...	...	...	...
Rajputana-Malwa System	67,671	66	...	...	...	15,400	52,337
Holkar	—4,547	...	...	...	...	...	—4,547
Sindia	637	...	...	...	...	...	637
Store-keeper for State Railways	...	...	...	...	...	16,010	—16,010
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	...	...	295,639	—295,639
Assam.							
Jorhat	8,562	692	998	...	...	...	10,252
Cherra-Companygunge	9,391	2,138	38	...	...	...	11,567
Central Provinces.							
Nagpur and Chhattisgarh	63,170	2,941	4,143	...	2,615	...	67,639
Wardha Coal	41,563	125	...	...	...	14,365	27,323
Umaria Colliery	25,918	1,729	5,617	...	...	...	33,264
Bilaspore-Etawah	—73	...	...	...	...	73	—146
Katni-Umaria Section, Bilaspur-Etawah Railway	107,786	8,427	...	...	...	30,864	85,349
Nagpur-Bengal	2,595	4,076	...	...	...	122	6,549
Burma.							
Burma Railway	21,496	58	...	...	6,387	114	15,053
Tounghoo-Mandalay	142,152	9,107	74,309	...	...	7	225,561
Bengal.							
Eastern Bengal	194,846	2,757	...	...	1,660	23,657	175,606
Nalhati	...	...	...	...	373	711	—1,084
Northern Bengal	23,647	...	...	...	6,740	15,094	1,813
Tirhoot including Extensions	27,040	...	...	...	...	...	27,040
Patna and Gya	5,900	...	...	...	...	...	5,900
Ranaghat-Bhugwangola	1,035	...	...	...	...	225	810
Dacca	26,238	648	2,524	...	194	...	29,216
Assam-Behar { Tirhoot Section	105,544	6,226	...	...	7,952	26,332	77,486
Assam-Behar { Assam-Behar Section	138,551	9,794	32,126	...	14,952	...	165,519
Kaunia-Dhurla and Mogulhat	1,240	...	...	...	...	904	336
North-Western Provinces and Oudh.							
Dildarnagar-Ghazipur	—6	...	...	...	...	...	—6
Cawnpore-Achneyra	—2,823	453	...	...	4,861	19,709	—26,940
Bareilly-Philibhit	1,018	121	...	...	1	3	1,135
Lucknow-Sitapur-Kheri	200,906	4,768	...	...	49	44,703	160,922
Punjab.							
Bolan	17,008	...	...	...	...	10,569	6,439
North-Western	377,481	4,382	147,020	...	62,810	...	466,073
Amritsar-Pathankot	4,983	...	...	...	2	4,894	87
Rewari-Ferozepore	5,145	50	...	...	...	...	5,195
Sindh-Sagar—Eastern Section	37,325	98	5,467	...	281	...	42,609
" " —Western Section	1,214,330	32,179	...	...	77,349	140,057	1,029,103
Ferozepore (Sutlej) Bridge	290,958	11,305	...	...	...	31,316	270,947
Sindh-Pishin—Boston-Gulistan Section	364,784	11,104	...	...	...	...	375,888
" " —Durwaza-Quetta Section	182,141	12,117	...	...	...	1,197	193,061
" " —Sibi-Quetta Section	1,461,300	59,270	...	...	...	106,761	1,413,809
" " —Killa-Abdulla Branch	36,891	1,118	...	...	...	...	38,009
Kandahar, Reserve	...	...	99,078	...	...	...	99,078
Bombay.							
Dhond and Manmad	982	5	1,091	...	...	...	2,078
Southern Mahratta	...	...	...	...	...	...	...
Madras.							
Cuddapah-Nellore	274,544	16,454	...	...	...	86,609	204,389
" " Dhamaveram Extension Survey	2,640	...	7	...	...	...	2,647
Bellary-Kistna	337,896	40,747	...	...	692	22,161	355,790
" " Hindupur Extension Survey	50	...	...	...	...	...	50
Pakal-Villupuram Survey	5,175	...	...	...	1	44	5,130
Vizagapatam-Raipur	...	...	...	...	...	...	...
TOTAL, including East Indian and Eastern Bengal Railways.	5,950,474	243,065	414,505	...	185,023	916,839	5,506,182

DEDUCT—Amount charged to the Ordinary Grant	{ Construction of Railways charged to Revenue	183,077
	{ Famine Relief and Insurance	200,000
Net charged to State Railways—Construction	{ India Rx.	3,305,221
	{ England £	1,321,074
ADD—Exchange on charges in England	Rx.	496,810
GRAND TOTAL STATE RAILWAYS—CONSTRUCTION	Rx.	5,123,105

—CONSTRUCTION—for the Year ended 31st March 1887.

TOTAL EXPENDITURE UP TO 31ST MARCH 1887.						REMARKS.
Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,645,953*	24,861	1,398,064	...	973,870	2,095,008	See Combined Account No. 70A.
131,057	...	..	...	...	131,057*	* Represents amount contributed by the State for Construction £125,000 and Survey Charges £6,057.
7,755,630	563,633	439,859	372,686	5,441	9,126,367	
1,146,992	135,404	...	17,410	4,095	1,295,711	
837,285	59,058	...	25,205	762	920,786	
2,596	...	111,993	...	159	114,430	
...	...	262,372	...	...	262,372	
58,362	3,513	1,798	...	6	63,667	
56,954	7,188	38	...	...	64,180	
1,025,785	82,648	49,161	55,910	3,249	1,210,255	
638,049	61,267	6,493	20,296	706	725,399	
43,743	6,093	9,026	6	5	58,863	
17,901	...	...	42	1	17,942	
417,808	24,209	20,657	11,990	77	474,587	
139,580	30,340	125	7	351	169,701	
2,480,627	203,623	74,194	125,061	14,750	2,868,755	
142,152	9,107	74,309	...	7	225,561	
1,466,106	134,474	161,270	22,446	95,134	1,689,162	See Combined Account No. 70B.
32,043	3,000	1,796	1,186	3,620	34,405	
1,941,860	219,457	42,496	86,295	11,074	2,279,034	
1,388,736	97,222	...	68,848	696	1,554,110	
384,287	24,112	...	15,810	137	424,072	
27,627	2,568	...	...	20	30,175	
581,393	35,158	14,653	30,653	985	660,872	
299,825	19,697	57,467	9,621	8,121	378,489	
435,825	39,633	145,677	28,359	15,212	634,282	
93,532	829	2,052	...	...	96,413	
64,469	5,836	...	12	12	70,305	
1,040,364	61,343	24,917	36,548	4,939	1,158,233	
137,225	9,137	...	4,207	377	150,192	
293,499	13,185	—996	8	54	305,642	
200,958	51,195	...	5,819	...	257,972	See Combined Account No. 70C.
15,235,220	1,334,367	896,405	573,970	546,475	17,493,487	
541,564	16,753	7,233	2,777	7,500	560,827	
1,120,540	73,742	...	80,939	939	1,274,282	
154,613	998	5,467	10,176	281	170,973	
1,550,232	50,849	58,555	121,166	77,474	1,703,328	
392,634	19,463	28,279	5,956	295	446,037	
377,198	11,495	...	...	...	388,693	
220,933	18,644	27	852	2	240,454	
3,458,968	155,891	135,665	224,872	29,221	3,946,175	
36,891	1,118	...	...	...	38,009	
...	...	322,363	40,884	34,131	329,116	
950,691	77,344	2,065	65,699	1,572	1,094,227	
34,178	7,147	13,262	20,151	22,031	52,707	
433,933	46,744	36,584	24,236	686	540,811	
16,332	...	22	...	10	16,344	
932,512	107,877	145,231	49,109	1,396	1,233,333	
3,502	...	...	...	...	3,502	
14,158	...	—8	...	1	14,149	
24,543	...	—38	...	1	24,504	
50,426,865	3,850,222	4,548,533	2,159,212	1,865,875	59,118,957	
					5,798,303	
					2,933,979	
					34,731,902	
					13,046,124	
					2,608,649	
					50,386,675	

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

		During the year 1886-87.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.				
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—				
East Indian Railway Debenture and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	£	2,925	2,240,271	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
	Rx.	2,925	12,040,515	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	...	529	529
Land	"	1,491	25,233	26,724
Construction of Line	"	3,172	282,006	285,178
Ballast and Permanent-way	"	14,901	156,491	171,392
Station and Buildings	"	56,691	255,628	312,319
Plant	"	5,874	39,753	45,627
Rolling-Stock	"	...	453,171	453,171
Establishment	"	110	24,751	24,861
New Minor Works	"	1,669	596	2,265
Payment to Shareholders on account of Collieries	"	...	30,515	30,515
Kurhurballee Colliery Block	"	...	5,841	5,841
Serampore Colliery Block	"	2,537	3,473	6,010
Electric Telegraph	"	...	806	806
Capital Advance and Store Advance Accounts	"	42,087	1,303,176	1,345,263
Unfinished Construction Works	"	41,049	...	41,049
		172,506	14,887,011	15,059,517
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new undertaking	Rx.	...	*82,217*	*82,217*
(2) Stores made over to the new undertaking	"	...	*766,534*	*766,534*
(3) Sale-proceeds of Surplus Stores	"	*9,299*	*61,595*	*70,894*
from Dismantled Buildings	"	*1,424*	...	*1,424*
CAPITAL OUTLAY	Rx.	161,783	13,976,665	14,138,448
DEDUCT—Charged in England	£	*2,925*	*12,029,840*	*12,032,765*
NET OUTLAY IN INDIA, OF E. I. RAILWAY	Rx.	158,858	1,946,825	2,105,683

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

		During the year 1886-87.	Total of previous year.	TOTAL.
EASTERN BENGAL RAILWAY.				
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—				
Eastern Bengal Railway Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debenture discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	£	...	108	108
	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	"	...	12,751	12,751
Land	"	23,227	122,732	145,959
Construction of Line	"	26,216	228,636	254,852
Ballast and Permanent-way	"	63,657	450,543	514,200
Station and Buildings	"	29,437	192,608	222,045
Plant	"	2,346	19,756	22,102
Rolling-Stock	"	20,902	191,456	212,358
Establishment	"	2,757	131,717	134,474
Steam Ferries	"	29,061	10,330	39,391
Suspense Account	"	—23,657	209,033	185,376
Loss by Exchange	"	...	22,446	22,446
		173,946	3,204,240	3,378,186
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.* :—				
Cash Deposits, &c., made over to the new undertaking	Rx.	...	72,788	72,788
Depreciation on Flotilla Account	"	...	24,006	24,006
Other Capital Receipts	"	—1,660	24,106	22,446
CAPITAL OUTLAY	Rx.	175,606	3,083,340	3,258,946
DEDUCT—Charged in England	£	71,932	2,079,094	2,151,026
NET OUTLAY IN INDIA, OF E. B. RAILWAY	Rx.	103,674	1,004,246	1,107,920

No. 70C.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY.

		During the year 1886-87.	To end of previous year.	TOTAL.
SIND, PUNJAB AND DELHI RAILWAY.				
DEBT INCURRED IN, OR CREATED FOR THE PURCHASE OF THE LINE—				
India 3½ per cent. Stock issued in redemption of portion of the Sind, Punjab and Delhi Railway Annuity	£	4,911,621	...	4,911,621
	£	4,911,621	...	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	1,246	242,516	243,762
Land	"	1,426	134,745	136,171
Construction of Line	"	71,010	5,755,348	5,826,358
Ballast and Permanent-way	"	- 7,597	4,452,271	4,444,674
Stations and Buildings	"	22,276	1,339,500	1,361,776
Plant	"	19,299	579,166	598,465
Steam Ferries	"	...	50,067	50,067
Rolling Stock	"	269,821	2,017,079	2,286,900
Establishment	"	4,382	1,329,985	1,334,367
Loss by Exchange	"	...	573,970	573,970
Capital Advance and Store Advance Accounts	"	147,020	749,385	896,405
	Rx.	5,440,504	17,511,079	22,951,583
DEDUCT—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new undertaking	Rx.	...	...	...
(2) Stores made over to the new undertaking	"	...	*483,665*	*483,665*
(3) Other receipts on Capital Account	"	*62,810*	...	*62,810*
Capital Outlay	Rx.	5,377,694	17,027,414	22,405,108
DEDUCT—Charged in England	£	*5,254,926*	*3,369,849*	*8,624,775*
Net Outlay in India, of North-Western Railway	Rx	122,768	13,657,565	13,780,333

NOTE.—The following lines comprise the North-Western System:—

		Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85		7,635,235
Sind-Peshin, Southern Section	do.	1,413,143
Indus Valley State Railway	do.	7,591,163
Ferozepore Tramway		13,372
Sind, Punjab and Delhi Railway:—		
Overdrawn Capital		287,047
Redemption of Annuities		4,911,621
Combined outlay of the North-Western System, for 1885-86 and 1886-87		553,527
		22,405,108

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1887.

Names of Irrigation works and canals.	EXPENDITURE DURING THE YEAR. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	Deduct: Total.	Net Total.	TOTAL EXPENDITURE UP TO 31ST MARCH 1887. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
BENGAL.															
Orissa Project	34,089	6,411	1,490	1,491	6	...	6	43,475	1,606,799	413,073	196,904	14,875	26,803	7,680	2,250,774
Midnapore Series	155	—4	—306	641	—3	...	—3	489	534,251	192,229	89,696	3,596	9,480	3,053	826,199
Tidal Canal	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	2,279	91	179,549
Soane Canal	13,084	2,670	1,717	...	9	3,790	3,799	13,672	1,797,558	504,184	209,028	14,215	5,224	30,402	2,499,807
TOTAL BENGAL . Rx.	47,328	9,077	2,901	2,132	12	3,790	3,802	57,636	4,065,232	1,154,465	501,386	32,686	43,786	41,226	5,756,329
N.-W. PROVINCES.															
Ganges Canal	4,903	1,108	—837	...	...	1,582	1,582	3,592	2,256,487	367,514	24,469	13,735	9	15,337	2,646,877
Lower Ganges Canal	99,610	22,080	24,501	11,227	15	...	15	157,403	2,181,288	424,655	162,121	40,307	962	18,873	2,790,460
Agra Canal	6,027	1,305	612	760	...	...	...	8,704	653,201	144,274	33,554	6,500	99	4,788	832,840
Eastern Jumna Canal	1,492	334	...	...	...	726	726	1,100	239,353	45,855	2,439	5,301	...	47	292,901
TOTAL N.-W. PROVINCES . Rx	112,032	24,827	24,276	11,987	15	2,308	2,323	170,799	5,330,329	982,298	222,583	65,843	1,070	39,045	6,563,078
PUNJAB.															
Western Jumna Canal	22,179	5,018	318	...	...	2,388	2,388	25,127	773,513	216,018	12,164	5,350	...	1,001	1,[illegible],044
Bari Doab Canal	7,719	1,736	1	...	...	3,132	3,132	6,324	1,226,029	274,808	48,104	3,460	...	1,648	1,550,753
Sirhind Canal	183,113	33,521	—2,337	...	194	17,918	18,112	196,185	2,329,540	715,319	358,804	28,075	274	17,504	3,414,418
Chenab Canal	27,471	7,992	301	1,280	72	...	72	(a) 36,972	134,025	30,076	3,272	5,783	...	256	(a) 172,900
Lower Sohag and Para Canal	11,042	2,489	34	...	...	261	261	(b) 13,304	40,017	12,825	677	635	...	7	(b) 54,147
Sidhnai Canal	11,606	1,907	72	300	...	...	...	(c) 13,885	51,018	15,654	2,147	970	...	20	(c) 69,769
	263,130	52,663	—1,611	1,580	266	23,699	23,965	291,797	4,554,142	1,264,700	425,168	44,273	274	20,526	6,268,031
Less—Outlay from Contribution by Native States on Sirhind Canal	97,302	15,918	—701	...	125	10,714	10,839	101,680	867,587	301,441	121,666	5,849	...	6,508	1,290,035
TOTAL PUNJAB . Rx.	165,828	36,745	—910	1,580	141	12,985	13,126	190,117	3,686,555	963,259	303,502	38,424	274	14,018	4,977,996
Carried forward . Rx.	325,188	70,649	26,267	15,699	168	19,083	19,251	418,552	13,082,116	3,100,022	1,027,471	136,953	45,130	94,289	17,297,403

(a) Includes Rx. 1,441 Survey outlay added to expenditure to date.
(b) " " 1,101 " " "
(c) " " 1,830 " " "

N.—Exp. not charged to Revenue.

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1887—*concld.*

IRRIGATION AND NAVIGATION WORKS—*concluded.*	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1887.						
					DEDUCT										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	325,188	70,649	26,267	15,699	*168*	*19,083*	*19,251*	418,552	13,082,116	3,100,022	1,027,471	136,953	45,130	*94,289*	17,2[illegible]403
MADRAS.															
Godávári Delta System	17,503	3,922	—*6,439*	153	...	...	...	15,139	772,691	189,784	84,096	153	498	*87*	1,047,135
Kistna Delta System	28,284	6,202	1,157	17	*1*	...	*1*	35,659	559,024	137,010	43,722	14	977	*651*	740,096
Penner Anicut System	4,891	1,097	...	...	...	...	...	5,988	118,244	29,396	2,786	...	...	*1*	150,425
Cauvery Delta System	9,257	2,126	—*563*	...	*2*	...	2	10,818	130,255	30,623	4,299	...	125	*35*	165,267
Srivaikuntham System	1,371	315	...	...	...	...	...	1,686	103,314	28,616	1,052	...	...	*24*	132,958
Sangam System	21,627	4,438	201	...	*257*	...	*257*	26,009	216,070	43,042	12,961	...	17	*257*	271,833
Kurnool Canal	...	...	...	...	*390*	...	*390*	—*390*	1,778,214	...	...	...	408,091	*20,761*	2,165,544
Barur Tank Project	2,750	627	...	...	*2*	...	*2*	3,375	21,089	4,912	688	...	...	*2*	26,687
TOTAL MADRAS . Rx.	85,683	18,727	—*5,644*	170	*652*	...	*652*	98,284	3,698,901	463,383	149,604	167	409,708	*21,818*	4,699,945
BOMBAY.															
Dekkan.															
Hathmati Canal	...	...	...	...	...	...	...	...	38,364	9,952	906	...	...	*129*	49,093
Pravara River Works—Lakh Canal	11	3	...	...	...	...	...	14	26,047	6,706	1,931	...	...	*20*	34,664
Kádvá River Works	819	173	—*101*	...	...	...	...	891	48,758	12,625	1,602	...	...	*14*	62,971
Lower Panjhra River Works	283	60	...	...	...	...	...	343	34,606	6,920	323	...	...	*4*	41,845
Mutha Storage Lake and Canal	2,676	2,271	67	...	...	...	...	5,014	493,798	87,466	10,977	...	...	*1,217*	591,024
Krishna Canal	77	40	—*26*	...	...	...	...	91	65,008	13,610	170	...	...	...	78,788
Ekruk Tank	...	...	...	...	...	...	...	...	100,709	21,251	971	...	...	*119*	122,812
	3,866	2,547	—*60*	...	...	...	...	6,353	807,290	158,530	16,880	...	...	*1,503*	981,197

Sindh.															
Unherwa Canal	2,185	406	...	...	...	...	...	2,591	27,060	5,032	48	...	...	...	32,140
Eastern Nara Works	12,532	3,004	56	...	...	...	...	15,592	381,428	93,210	4,065	...	...	18	478,685
Begari Canal	1,673	187	...	...	...	...	...	1,860	138,599	22,887	467	...	...	2	161,951
Desert Canal	2,901	540	...	...	...	...	...	3,441	90,188	20,351	1,428	...	...	4	111,963
	19,291	4,137	56	...	...	...	...	23,484	637,275	141,480	6,008	...	...	24	784,739
TOTAL BOMBAY . Rx.	23,157	6,684	—4	...	..	...	...	29,837	1,441,565	300,010	22,888	...		1,527	1,765,936
BELUCHISTAN															
Kushdel Khan Reservoir	5,019	881	1,041	27	...	...	...	6,968	5,019	881	1,041	27	...	...	6,968
	439,047	96,941	21,660	15,896	820	19,083	19,903	553,641	18,230,601	3,864,296	1,201,004	137,147	454,838	117,634	23,770,252
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	...	89	5	...	94
TOTAL CONSTRUCTION . Rx.	439,047	96,941	21,660	15,896	820	19,083	19,903	553,641	18,230,601	3,864,296	1,201,004	137,236	454,843	117,634	23,770,346
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay	3,789	2,507	—34	...	...	...	...	6,262	...	...	...	...	...	...	5,425,714
TOTAL	435,258	94,434	21,694	15,896	820	19,083	19,903	547,379	...	...	...	...	...	...	18,344,632
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE. India							Rx.	544,615						Rx.	14,881,984
England							£	2,009						£	3,004,887
Exchange							Rx.	755						Rx.	457,761

NO. 72.—ABSTRACT ACCOUNT of EXPENDITURE—CAPITAL CHARGE involved in REDEMPTION of LIABILITIES, for the Year ended 31st March 1887.

	During the year 1886-87.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.			
East Indian Railway Debenture and Debenture Stock . . . . . £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . £	2,925	2,240,271	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . £	...	223,630	223,630
Total E. I. R.—Carried over . Rx.	2,925	12,040,515	12,043,440

	During the year 1886-87.	To the end of previous year.	TOTAL.
Brought forward .	2,925	12,040,515	12,043,440
EASTERN BENGAL RAILWAY.			
Eastern Bengal Railway Debenture and Debenture Stock taken over . . . . . £	...	811,616	811,616
Debenture discharged in anticipation of purchase £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . £	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . . £	...	108	108
Total E. B. R. .	...	1,569,784	1,569,784
SIND PUNJAB AND DELHI RAILWAY.			
India 3½ per cent. Stock issued in redemption of Sind-Punjab and Delhi Railway Annuities £	4,911,621	...	4,911,621
GRAND TOTAL .	4,914,546	13,610,299	18,524,845

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

PARTICULARS.	GENERAL AND POLITICAL. BUILDINGS AND ROADS. Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Biluchistan Agency, Buildings & Roads & Irrigation.	No. of Items.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.								
Chief Engineer and Secretariat.								
Inspector General and Assistant	9,798	...	...	...	...	...	...	1
Chief Engineer and Assistants	...	2,163	2,539	...	567	...	...	2
Upper Subordinates	...	...	...	...	...	...	...	3
Office Establishment	5,069	1,085	1,475	...	...	...	...	4
Travelling allowances	492	231	194	...	31	...	...	5
Contingencies	849	66	271	...	23	...	...	6
Local allowances	...	...	...	...	...	...	...	7
TOTAL . Rx.	16,208	3,545	4,479	...	621	...	...	8
Superintending Engineers.								
Superintending Engineers and Assistants	8,980	...	...	165	...	...	2,153	9
Upper Subordinates	49	...	...	...	...	...	...	10
Office Establishment	4,294	...	...	...	...	...	1,148	11
Travelling allowances	1,146	...	...	...	...	...	352	12
Contingencies	1,271	...	...	...	...	...	417	13
Local allowances	494	...	...	...	...	...	121	14
TOTAL . Rx.	16,234	...	...	165	...	...	4,191	15
TOTAL DIRECTION . Rx.	32,442	3,545	4,479	165	621	...	4,191	16
CONSTRUCTION.								
Engineer Establishment, consisting of Executive and Assistant Engineers	42,700	2,400	7,360	979	1,270	...	8,286	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	19,913	1,828	3,807	654	665	1,302	1,481	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,503	737	1,835	253	166	...	225	19
Petty Establishment	5,099	206	1,362	874	139	...	1,657	20
Office ditto, including Accountants	15,869	1,816	2,502	...	864	...	2,943	21
Medical ditto	48	...	2,599	...	...	...	...	22
Local allowances	2,979	...	...	...	...	...	...	23
Travelling allowances	9,642	730	...	603	254	...	2,983	24
Contingencies	4,743	163	441	88	114	...	815	25
Special allowances	80	...	...	...	...	...	1,851	26
TOTAL CONSTRUCTION . Rx.	108,576	7,880	19,906	3,451	3,472	1,302	20,241	27
ACCOUNTS.								
Examiners, and Deputy and Assistant Examiners	3,370	301	1,375	350	} 351	...	...	28
Accountants	3,800	...	781	...		...	...	29
Clerks and office servants	2,696	...	429	...		...	...	30
Travelling allowances	307	...	130	...	17	...	...	31
Contingencies	350	...	65	...	16	...	...	32
Local allowances	...	...	...	...	...	...	...	33
TOTAL ACCOUNTS . Rx.	10,523	301	2,780	350	384	...	...	34
COLLECTION OF REVENUE	...	...	...	...	...	...	...	35
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS, AND PLANTATIONS	...	...	...	...	...	...	...	36
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	37
BARRACK DEPARTMENT	...	...	...	...	...	...	...	38
TOTAL AMOUNT AUDITED . Rx.	151,541	11,726	27,165	3,966	4,477	1,302	24,432	39
Add—Charges of other departments and of previous year disbursed during the year	1,119	17	18	...	...	...	6,105	40
TOTAL . Rx.	152,660	11,743	27,183	3,966	4,477	1,302	30,537	41
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	7,994	...	4,588	5	...	...	405	42
GRAND TOTAL . Rx.	144,666	11,743	22,595	3,961	4,477	1,302	30,132	43

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1887.

Railways.)

No. of Items.	General. Buildings and Roads. Rajputana.	General. Buildings and Roads. Total.	Central Provinces. Buildings and Roads.	Burma. Lower. Buildings and Roads.	Burma. Upper. Buildings and Roads.	Burma. Upper. Irrigation.	Burma. Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Carried forward. Irrigation.	Carried forward. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	9,798	...	...	...	...	...	...	9,798	...	9,798
2	...	5,269	4,400	2,284	...	...	...	...	11,953	...	11,953
3	...	...	...	...	...	...	...	...	...	...	...
4	...	7,629	2,086	2,539	...	...	...	...	12,254	...	12,254
5	...	948	348	103	...	...	...	...	1,399	...	1,399
6	...	1,209	492	-588	...	...	...	...	2,289	...	2,289
7	...	...	...	5	...	...	...	...	5	...	5
8	...	24,853	7,326	5,519	...	...	...	...	37,698	...	37,698
9	1,794	13,092	...	1,499	190	...	190	2,878	17,659	...	17,659
10	...	49	...	...	...	...	...	...	49	...	49
11	707	6,149	...	98	49	...	49	1,300	7,596	...	7,596
12	222	1,720	...	228	...	...	...	303	2,251	...	2,251
13	270	1,958	...	...	...	...	...	257	2,215	...	2,215
14	...	615	...	...	...	...	...	470	1,085	...	1,085
15	2,993	23,583	...	1,825	239	...	239	5,208	30,855	...	30,855
16	2,993	48,436	7,326	7,344	239	...	239	5,208	68,553	...	68,553
17	6,397	69,392	9,255	10,693	6,643	80	6,723	10,944	106,927	80	107,007
18	871	30,521	3,908	9,068	3,852	37	3,889	4,911	52,260	37	52,297
19	900	11,619	2,343	2,578	1,330	...	1,330	1,673	19,543	...	19,543
20	303	9,640	376	1,566	199	...	199	684	12,465	...	12,465
21	1,443	25,437	3,532	5,377	1,767	...	1,767	5,351	41,464	...	41,464
22	...	2,647	...	103	...	...	...	...	2,750	...	2,750
23	...	2,979	...	4,825	1,952	7	1,959	3,738	13,494	7	13,501
24	892	15,104	3,760	6,506	3,037	33	3,070	4,135	32,542	33	32,575
25	333	6,697	715	932	345	...	345	1,064	9,753	...	9,753
26	...	1,931	...	...	...	...	...	...	1,931	...	1,931
27	11,139	175,967	23,889	41,648	19,125	157	19,282	32,500	293,129	157	293,286
28	1,031	6,427	1,870	1,380	...	...	...	1,036	10,713	...	10,713
29	427	5,359	841	1,237	...	...	...	1,120	8,557	...	8,557
30	300	3,425	807	1,137	...	...	...	639	6,008	...	6,008
31	41	495	79	193	...	...	...	126	893	...	893
32	139	570	153	190	...	...	...	108	1,027	...	1,027
33	...	...	...	491	...	...	...	531	1,022	...	1,022
34	1,938	16,276	3,750	4,634	...	...	...	3,560	28,220	...	28,220
35	135	135	...	533	...	...	...	...	668	...	668
36	...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...	...	...
38	...	...	461	...	...	...	...	...	461	...	461
39	16,205	240,814	35,426	54,159	19,364	157	19,521	41,268	391,031	157	391,188
40	153	7,412	91	...	16,825	1,801	18,626	...	24,328	1,801	26,129
41	16,358	248,226	35,517	54,159	36,189	1,958	38,147	41,268	415,359	1,958	417,317
42	6 56	13,648	587	18,833	13,081	...	13,081	2,113	48,262	...	48,262
43	15,702	234,578	34,930	35,326	23,108	1,958	25,066	39,155	367,097	1,958	369,055

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.										
Chief Engineer and Secretariat.										
Inspector General and Assistant	9,798	...	9,798	...	...	...	...	...	...	1
Chief Engineer and Assistants	11,953	...	11,953	9,969	...	9,969	5,196	4,333	9,529	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	3
Office Establishment	12,254	...	12,254	10,162	...	10,162	3,482	2,864	6,346	4
Travelling allowances	1,399	...	1,399	538	...	538	853	671	1,524	5
Contingencies	2,289	...	2,289	942	...	942	688	646	1,334	6
Presidency and local allowances	5	...	5	548	...	548	...	...	...	7
Presidency house-rent	...	...	...	195	...	195	...	...	...	8
TOTAL . Rx.	37,698	...	37,698	22,354	...	22,354	10,219	8,514	18,733	9
Superintending Engineers.										
Superintending Engineers and Assistants	17,659	...	17,659	12,756	...	12,756	5,632	5,346	10,978	10
Upper and Lower Subordinates	49	...	49	...	...	...	...	...	...	11
Office and Petty Establishments	7,596	...	7,596	7,528	...	7,528	2,028	2,412	4,440	12
Travelling allowances	2251	...	2,251	1,095	...	1,095	829	774	1,603	13
Contingencies	2,215	...	2,215	905	...	905	356	583	939	14
Local allowances	1,085	...	1,085	168	...	168	...	...	...	15
Presidency house-rent	...	...	...	450	...	450	...	...	...	16
TOTAL . Rx.	30,855	...	30,855	22,902	...	22,902	8,845	9,115	17,960	17
TOTAL DIRECTION . Rx.	68,553	...	68,553	45,256	...	45,256	19,064	17,629	36,693	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	106,927	80	107,007	54,267	...	54,267	19,231	33,931	53,162	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	52,260	37	52,297	27,323	...	27,323	3,855	7,383	11,238	20
Lower Subordinates	19,543	...	19,543	8,166	...	8,166	1,646	7,229	8,875	21
Petty Establishment	12,465	...	12,465	5,272	...	5,272	962	7,006	7,968	22
Office ditto, including Accountants	41,464	...	41,464	18,489	...	18,489	6,633	11,501	18,134	23
Medical ditto	2,750	...	2,750	1,593	...	1,593	...	895	895	24
Presidency and local allowances	13,494	7	13,501	870	...	870	...	...	...	25
Travelling allowances	32,542	33	32,575	17,270	...	17,270	6,417	11,069	17,486	26
Presidency house-rent	...	...	...	522	...	522	...	...	...	27
Contingencies	9,753	...	9,753	3,732	...	3,732	1,224	2,990	4,214	28
Special charges and allowances	1,931	...	1,931	...	...	...	...	...	...	29
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	30
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	31
TOTAL CONSTRUCTION . Rx.	293,129	157	293,286	137,504	...	137,504	39,968	82,004	121,972	32
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	10,713	...	10,713	4,699	...	4,699	1,567	1,212	2,779	33
Accountants	8,557	...	8,557	3,771	...	3,771	1,195	1,521	2,716	34
Clerks and office servants	6,008	...	6,008	3,320	...	3,320	1,984	1,862	3,846	35
Travelling allowances	893	...	893	283	...	283	70	168	238	36
Contingencies	1,027	...	1,027	266	...	266	172	168	340	37
Local allowances	1,022	...	1,022	576	...	576	...	...	...	38
Presidency house-rent	...	...	...	467	...	467	...	...	...	39
TOTAL ACCOUNTS . Rx.	28,220	...	28,220	13,382	...	13,382	4,988	4,931	9,919	40
COLLECTION OF REVENUE	668	...	668	20,482	20,482	40,964	...	35,162	35,162	41
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	10,813	10,813	21,626	...	3,107	3,107	42
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	87	87	174	...	...	...	43
BARRACK DEPARTMENT	461	...	461	295	...	295	...	...	...	44
THOMASON COLLEGE AND ROORKEE WORK-SHOPS	...	...	...	...	...	...	19,540	...	19,540	45
TOTAL AMOUNT AUDITED . Rx	391,031	157	391,188	227,819	31,382	259,201	83,560	142,833	226,393	46
Add—Charges of other departments and of previous year disbursed during the year	24,328	1,801	26,129	277	50,054	50,331	46,357	827	47,184	47
TOTAL . Rx.	415,359	1,958	417,317	228,096	81,436	309,532	129,917	143,660	273,577	48
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	48,262	...	48,262	88,170	190	88,360	349	3	352	49
GRAND TOTAL . Rx.	367,097	1,958	369,055	139,926	81,246	221,172	129,568	143,657	273,225	50

PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1887—*concluded.*

Railways.)

No. of Items.	Punjab.			Madras.	Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	...	...	...	...	...	...	...	9,798	...	9,798
2	5,246	3,783	9,029	9,024	5,046	3,131	8,177	46,434	11,247	57,681
3	...	...	...	...	536	363	899	536	363	899
4	4,221	2,323	6,544	5,610	2,626	637	3,263	38,355	5,824	44,179
5	605	485	1,090	728	235	296	531	4,358	1,452	5,810
6	464	534	998	607	361	179	540	5,351	1,359	6,710
7	...	...		...	247	...	247	800	...	800
8	...	...	...	...	51	...	51	246	...	246
9	10,536	7,125	17,661	15,969	9,102	4,606	13,708	105,878	20,245	126,123
10	4,999	6,892	11,891	12,284	7,210	2,636	9,846	60,540	14,874	75,414
11	...	...	...	...	1,014	...	1,014	1,063	...	1,063
12	1,982	3,223	5,205	5,292	1,802	918	2,720	26,228	6,553	32,781
13	537	565	1,102	1,106	586	145	731	6,404	1,484	7,888
14	551	619	1,170	718	389	35	424	5,134	1,237	6,371
15	...	...	...	...	153	...	153	1,406	...	1,406
16	...	...	...	...	70	...	70	520	...	520
17	8,069	11,299	19,368	19,400	11,224	3,734	14,958	101,295	24,148	125,443
18	18,605	18,424	37,029	35,369	20,326	8,340	28,666	207,173	44,393	251,566
19	30,967	38,080	69,047	48,558	36,761	20,374	57,135	296,711	92,465	389,176
20	7,511	9,081	16,592	41,291	30,792	11,581	42,373	163,032	28,082	191,114
21	7,072	7,869	14,941	1,576	6,324	3,875	10,199	44,327	18,973	63,300
22	1,851	6,934	8,785	45,831	2,161	1,681	3,842	68,542	15,621	84,163
23	8,488	12,732	21,220	...	17,129	8,279	25,408	92,203	32,512	124,715
24	233	1,546	1,779	26	39	223	262	4,641	2,664	7,305
25	...	...	...	...	2,372	...	2,372	16,736	7	16,743
26	9,116	11,457	20,573	18,519	14,014	10,673	24,687	97,878	33,232	131,110
27	...	...	...	...	705	...	705	1,227	...	1,227
28	2,421	3,723	6,144	3,498	2,722	2,387	5,109	23,350	9,100	32,450
29	...	...	...	...	165	...	165	2,096	...	2,096
30	371	...	371	...	...	...	...	371	...	371
31	220	...	220	...	...	...	...	220	...	220
32	68,250	91,422	159,672	159,299	113,184	59,073	172,257	811,334	232,656	1,043,990
33	3,662	...	3,662	4,115	3,818	...	3,818	28,574	1,212	29,786
34	3,164	...	3,164	...	4,637	...	4,637	21,324	1,521	22,845
35	2,330	...	2,330	9,086	3,371	...	3,371	26,099	1,862	27,961
36	175	...	175	259	160	...	160	1,840	168	2,008
37	187	...	187	389	268	...	268	2,309	168	2,477
38	...	...	...	...	979	...	979	2,577	...	2,577
39	...	...	...	...	399	...	399	866	...	866
40	9,518	...	9,518	13,849	13,632	...	13,632	83,589	4,931	88,520
41	...	25,501	25,501	...	...	2,417	2,417	21,150	83,562	104,712
42	...	5,344	5,344	...	...	396	396	10,813	19,660	30,473
43	...	963	963	...	...	777	777	87	1,827	1,914
44	...	...	...	...	...	...	...	756	...	756
45	...	...	...	...	...	...	...	19,540	...	19,540
46	96,373	141,654	238,027	208,517	147,142	71,003	218,145	1,154,442	387,029	1,541,471
47	...	3,169	3,169	19,332	3,079	4,613	7,692	93,373	60,464	153,837
48	96,373	144,823	241,196	227,849	150,221	75,616	225,837	1,247,815	447,493	1,695,308
49	5,452	18,260	23,712	5,603	7,061	3,383	10,444	154,897	21,836	176,733
50	90,921	126,563	217,484	222,246	143,160	72,233	215,393	1,092,918	425,657	1,518,575

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. See also page 186.	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
									INDIA
WORKS AND REPAIRS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
FAMINE RELIEF AND INSURANCE . . . Original Works	101	...	...	...	...	...	...	...	1
Repairs . .	...	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital. Original Works	127	...	...	...	...	...	...	5,309	3
Repairs . .		...	...	...	...	...	...	...	4
Ditto Revenue . Original Works		...	...	...	...	...	...	-1,120	5
Repairs . .		...	...	...	...	...	...	-2,699	6
Minor Works and Navigation and Agricultural. Original Works	128 & 129	...	...	...	...	...	...	194	7
Repairs . .		...	...	...	...	...	...	...	8
BUILDINGS AND ROADS.									
Imperial . . . Original Works	141	337,445*	25,264	11,974	2,879	6,593	1,099	12,125	9
Repairs . .		146,851*	2,836	30,968	4,017	6,314	1,419	12,885	10
Provincial . . Original Works	142	...	...	...	...	...	...	...	11
Repairs . .		...	...	...	...	...	...	...	12
Incorporated Local . Original Works	143	...	...	...	875	...	...	354	13
Repairs . .		...	...	...	496	...	...	1,377	14
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses. Original Works	117	...	...	...	...	...	...	...	15
Repairs . .		...	...	...	...	...	...	...	16
Capital Outlay on Irrigation Works. Original Works	183 to 185	...	...	...	...	...	...	...	17
Repairs . .		...	...	...	...	...	...	...	18
GRAND TOTAL WORKS AND REPAIRS . Rx.		484,296	28,100	42,942	8,267	12,907	2,518	28,425	19
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE Establishment	101	...	...	...	...	...	...	...	20
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital Establishment.	127	...	...	...	...	...	...	4,336	21
Minor Works and Navigation, Revenue Establishment.		...	...	...	...	...	...	-3,505	22
Minor Works and Navigation and Agricultural, Establishment.	128 & 129	...	...	...	...	...	...	493	23
BUILDINGS AND ROADS.									
Imperial . . . Establishment .	141	144,666	11,743	22,595	3,618	4,477	1,302	14,242	24
Provincial . . . Ditto .	142	...	...	...	...	...	...	...	25
Incorporated Local . Ditto .	143	...	...	...	343	...	...	136	26
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses, Establishment	117	...	...	...	...	...	...	...	27
Capital Outlay on Irrigation Works, Ditto	183 to 185	...	...	...	...	...	...	...	28
GRAND TOTAL ESTABLISHMENT . Rx.		144,666	11,743	22,595	3,961	4,477	1,302	15,702	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops .		...	...	...	...	...	...	...	30
NET TOTAL ESTABLISHMENT . Rx.		144,666	11,743	22,595	3,961	4,477	1,302	15,702	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS .		29·87	41·79	52·62	47·91	34·68	51·70	55·24	32

* Includes outlay on

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, 31st March 1887.

Railways.)

No. of Items.	General. Biluchistan Agency.	General. Total.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	6,829	11,576	5,620	29,838	30,788	84,651
2	...	...	...	...	...	...	...	...	...	...	...	...
3	6,883	12,192	...	...	...	...	17,967	155	3,215	22,089	8,457	64,075
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	*—1,120*	...	...	...	...	510	6,864	6,046	584	9,921	22,805
6	...	*—2,699*	...	...	...	...	16,993	3,357	21,743	16,282	77,222	132,898
7	...	194	...	10,466	9,826	...	8,366	10	4,478	40,177	12,877	86,394
8	...	...	...	1,252	8,728	...	51,743	1,095	50	115,126	4,089	182,083
9	63,937	461,316	6,834	208,744	*20,592	13,096	22,423	20,845	74,301	17,620	134,715*	980,486
10	5,979	211,269	6,236	1,371	14,602	5,755	24,269	5,280	11,369	31,810	55,675	367,636
11	...	...	49,885	...	39,450	15,607	109,860	90,475	72,861	108,441	241,754	728,333
12	...	...	55,422	...	51,017	14,177	129,192	117,204	116,537	27,283	132,338	643,170
13	...	1,229	393	...	6,950	60,887	64	75,245	24,900	4,597	42,456	216,721
14	...	1,873	...	...	3,706	31,025	22	112,035	48,524	2,087	40,778	240,050
15	...	...	...	...	...	...	...	22,764	9,565	8,475	...	40,804
16	...	...	...	...	...	...	81,127	86,674	64,951	50,758	22,025	305,535
17	5,019	5,019	...	...	...	...	47,328	112,032	165,828	85,683	19,368	435,258
18	...	...	...	...	...	...	...	...	...	...	...	...
19	81,818	689,273	118,770	221,833	154,871	140,547	516,693	665,611	629,988	560,850	832,463	4,530,899
20	...	...	...	...	...	...	1,571	2,321	4,390	2,761	10,064	21,107
21	1,170	5,506	...	...	...	...	4,132	23	...	9,641	5,211	24,513
22	...	*—3,505*	...	...	...	...	8,467	9,322	25,632	4,627	38,780	83,323
23	...	493	...	1,958	3,698	...	14,795	252	1,571	60,077	3,953	86,797
24	28,081	230,724	3,230	23,108	6,364	4,103	9,183	6,044	18,400	11,298	41,337	353,791
25	...	...	31,661	...	22,822	30,920	130,728	71,880	63,684	73,405	90,935	516,035
26	...	479	39	...	2,442	4,132	15	51,644	8,837	3,643	10,889	82,120
27	...	...	...	...	...	...	43,204	106,912	58,225	38,067	10,047	256,455
28	881	881	...	...	...	...	9,077	24,827	36,745	18,727	4,177	94,434
29	30,132	234,57	34,930	25,066	35,326	39,155	221,172	273,225	217,484	222,246	215,393	1,518,575
30	...	...	...	...	...	...	...	19,540	...	...	...	19,540
31	30,132	234,578	34,930	25,066	35,326	39,155	221,172	253,685	217,484	222,246	215,393	1,499,035
32	36·82	34·03	29·41	11·29	22·80	27·86	42·79	38·11	34·52	39·62	25·87	33·08

Special Defence Works.

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	India—General.							Central Provinces.	Burma.						No. of Items.
						Rajputana.	Baluchistan Agency.		Lower.			Upper.			
	Simla Imperial Circle.	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Buildings, Roads and Irrigation.	Buildings, Roads and Irrigation.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.															
Surveying and mathematical instruments	6	106	6	...	...	11	121	72	1,237	...	1,237	544	...	544	1
Machinery, including navigation plant	...	287	3,372	3	...	...	...	1,635	1,709	...	1,709	595	...	595	2
Tools	402	3,997	817	6	109	172	1,392	251	116	...	116	} 5,247	...	5,247	3
Plant	32	...	...	...	41	...	...	...	113	...	113				4
Office furniture	13	64	513	6	...	41	195	81	35	...	35	178	...	178	5
Camp equipage	...	...	...	...	...	103	7	45	...	...	...	...	...	...	6
Live-stock	...	...	...	...	...	4	...	...	...	...	...	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	*—90*	...	...	...	...	...	...	...	...	8
Miscellaneous	11	5	...	5	...	81	1,697	...	...	1,522	1,522	...	144	144	9
TOTAL NEW SUPPLIES Rx.	464	4,459	4,708	20	150	322	3,412	2,084	3,210	1,522	4,732	6,564	144	6,708	10
Repairs and carriage	225	1,679	432	596	54	92	1,040	113	473	...	473	995	...	995	11
TOTAL . Rx.	689	6,138	5,140	616	204	414	4,452	2,197	3,683	1,522	5,205	7,559	144	7,703	12
Add or deduct—Charges by other Departments	*—3*	*—268*	2	...	...	62	267	*—6*	4,259	...	4,259	...	...	...	13
Deduct—Contributions	...	...	*808*	...	...	*42*	...	...	*106*	...	*106*	*5,443*	...	*5,443*	14
GRAND TOTAL . Rx	686	5,870	4,334	616	204	434	4,719	2,191	7,836	1,522	9,358	2,116	144	2,260	15
DISTRIBUTION OF THE FOREGOING—															
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial, and Local.*)															
Minor Works and Navigation, Capital	...	...	...	...	...	...	1,121	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	*—29*	...	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	20	...	...	...	1,522	1,522	...	144	144	19
BUILDINGS AND ROADS—															
Imperial	686	5,870	4,334	595	204	423	2,557	186	1,838	...	1,838	2,116	...	2,116	20
Provincial	...	...	...	...	...	...	...	1,999	5,795	...	5,795	...	...	...	21
Incorporated Local	...	...	...	21	...	20	...	6	203	...	203	...	...	...	22
IRRIGATION— (*Imperial, Provincial, and Local.*)															
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
Capital Outlay on Irrigation Works	...	...	...	...	...	...	1,041	...	...	...	...	...	...	...	24
TOTAL, AS ABOVE Rx.	686	5,870	4,334	616	204	434	4,719	2,191	7,836	1,522	9,358	2,116	144	2,260	25

and PLANT of the Public Works Department, for the Year ended 31st March 1887.

Railways.)

No. of Items.	Assam.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.	Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings, Roads and Irrigation.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	72	31	...	31	217	...	217	41	...	41	1,311	—115	4	—111	3,660	4	3,664
2	384	4,823	1,566	6,389	893	1,545	2,438	657	...	...	3,699	...	198	198	17,400	3,309	20,709
3	640	1,703	...	1,703	1,401	...	1,401		—498	159	5,000	4,364	289	4,653	26,274	—209	26,065
4	31	...	...	...	58	—1,420	—1,362		—2,697	—2,697	251	4,339	209	4,548	4,865	—3,908	957
5	...	107	...	107	506	...	506	136	...	136	4	373	177	550	2,252	177	2,429
6	109	20	...	20	428	...	428	172	...	172	23	88	119	207	995	119	1,114
7	...	...	...	...	41	...	41	15	...	15	29	173	—1	172	262	—1	261
8	...	...	...	...	...	...	...	...	...	...	1,532	...	...	...	1,442	...	1,442
9	...	...	1,657	1,657	9	18,476	18,485	...	2,395	2,395	—6,549	...	...	...	—4,741	24,194	19,453
10	1,236	6,684	3,223	9,907	3,553	18,601	22,154	1,021	—800	221	5,300	9,222	995	10,217	52,409	23,685	76,094
11	561	4,569	9,280	13,849	531	8,900	9,431	372	1,257	1,629	9,508	2,015	583	2,598	23,255	20,020	43,275
12	1,797	11,253	12,503	23,756	4,084	27,501	31,585	1,393	457	1,850	14,808	11,237	1,578	12,815	75,664	43,705	119,369
13	—132	263	...	263	—9	...	—9	106	...	106	—1,189	—104	...	—104	3,248	...	3,248
14	...	3	4	7	2	...	2	...	—697	—697	32	...	22	22	6,436	—671	5,765
15	1,665	11,513	12,499	24,012	4,073	27,501	31,574	1,499	1,154	2,653	13,587	11,133	1,556	12,689	72,476	44,376	116,852
16	...	...	...		...	—245	—245	...	171	171	3,918	...	371	371	3,918	297	4,215
17	...	...	799	799	...	...	...	...	...	...	546	...	255	255	1,667	1,054	2,721
18	...	...	1,080	1,080	...	94	94	...	457	457	265	...	647	647	236	2,278	2,514
19	...	...	485	485	...	...	...	...	31	31	2,511	...	63	63	2,531	2,245	4,776
20	267	569	...	569	323	...	323	328	...	328	496	2,647	...	2,647	23,439	...	23,439
21	1,248	10,943	...	10,943	1,779	...	1,779	879	...	879	3,990	6,603	...	6,603	33,236	...	33,236
22	150	1	...	1	1,971	...	1,971	292	...	292	37	1,883	...	1,883	4,584	...	4,584
23	...	...	7,234	7,234	...	3,376	3,376	...	1,405	1,405	7,468	...	190	190	7,468	12,205	19,673
24	...	...	2,901	2,901	...	24,276	24,276	...	—910	—910	—5,644	...	30	30	—4,603	26,297	21,694
25	1,665	11,513	12,499	24,012	4,073	27,501	31,574	1,499	1,154	2,653	13,587	11,133	1,556	12,689	72,476	44,376	116,852

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1886-87.

Sections O to V.—Debt, Deposits and Advances.

Receipts Rx. 116,557,815. Disbursements Rx. 105,439,998.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	196	12,123,406	1,685,284	+10,438,122*a*
P. Unfunded Debt .	76	Special Loans	198	...	220	
"	77	Treasury Notes	199	450	2,300	
"	78	Deposits of Service Funds . . .	199	127,009	69,909	+775,845
"	79	Savings Bank Deposits . . .	200	5,353,975	4,633,160	
Q. Deposits and Advances.		Provincial Balances, see Account No. 67	174	316,482	280,817	
"	80	Excluded Local Funds . . .	201	678,794	717,372	
"	81	Political and Railway Funds . .	201	41,520	49,351	
"	82	Departmental and Judicial Deposits .	202	14,959,691	14,915,051	+1,305,177
"	For these Accounts *vide* Appendix A.	Advances		6,917,185	7,034,998	
"		Suspense Account		148,280	132,473	
"		Exchange on Remittance Accounts .		1,362,389	...	
"		Miscellaneous		73,376	62,478	
R. Loans to Municipalities, Native States, &c.	83	Advances, Repayments and Balances	208	1,136,086	1,053,260	+82,826
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	216	5,968,648	6,653,021	—684,373
T. Remittances .	For these Accounts *vide* Appendix A.	Inland Money Orders . . .		10,538,909	10,519,085	
"		Other Local Remittances . . .		11,175	...	
"		Other Departmental Accounts . .		143,178	155,388	
"		Remittances between Civil Treasuries and Departments		24,592,791	24,394,086	+236,551
	85	Remittance Account between England and India	218	2,446,499	2,427,442	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	220	12,136,279	12,177,689	
V. Cash Balance .	87	Distribution Statement . . .	221	17,481,063	18,476,614	
		TOTAL .		116,557,185	105,439,998	

(*a*) Net figure carried to account No. 1 is 9,727,538. The difference of 710,584 represents amount or Debt incurred in excess of money raised £792,554 less £81,970 loans discharged by means of the Railway and Discount Sinking Funds, *vide* note (*e*) on page 197.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1887, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1886.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1887.
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Transfer Loan of 1870	1,787,540	...	...	1,787,540	...	...	1,787,540
4½ " Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ " Transfer Loan of 1878	1,514,770	...	...	1,514,770	...	104,300	1,410,470
Transfer Loan of 1879, 4½ per Cent. portion	18,965,553	...	109,110	19,074,663	...	4,680	19,069,983
" 7s. sterling per Cent. portion	22,900	...	...	22,900	...	600	22,300
4 per Cent. Loan of 1832-33	850,336	...	...	850,336	1,181	17,400	831,755
4 " " 1835-36	2,323,860	..	...	2,323,860	150	64,270	2,259,440
4 " " 1842-43	23,398,850	1,200,000	289,670	24,888,520	80	214,470	24,673,970
4 " " 1854-55	4,581,670	...	...	4,581,670	850	162,210	4,418,610
4 " Transfer Loan, 1st May 1865	26,037,386	...	724,350	26,761,736	50	51,250	26,710,436
Reduced 4 per Cent. Loan of 1879	8,969,960	...	...	8,969,960	...	489,020	8,480,940
4 per Cent. Promissory Notes for Mysore Family	87,285	...	...	87,285	2	14,360	72,923
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	9,975	...	...	9,975	...	...	9,975
3½ " Loan of 1853-54	53,340	...	...	53,340	...	520	52,820
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	91,103,425	1,200,000	1,123,130	93,426,555	2,313	1,123,080	92,301,162
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	6,440	...	...	6,440	890	50	5,500
5 " " 1856-57	7,210	...	...	7,210	500	...	6,710
5 " " 1825-26	6,166	...	...	6,166	...	...	6,166
5 " " 1841-42	2,290	...	...	2,290	...	...	2,290
5 " " 1854-55 for Public Works	4,570	...	...	4,570	50	...	4,520
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	450	...	...	450	300	...	150
4 per Cent. Loan of 1824-25	22,304	...	...	22,304	...	...	22,304
4 " " 1828-29	725	...	...	725	32	...	693
4 " Transfer Loan of 22nd April 1854	(d) 1,149,641	...	...	1,149,641	1,145,340	...	4,301
TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	1,200,426	...	...	1,200,426	1,147,112	50	53,264
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	43,235	...	...	43,235	36,535	...	6,700
4 " Ghazipur-Dildarnagar Railway "	50,080	...	...	50,080	...	...	50,080
4 " Muttra-Hathras Light " "	3,990	...	...	3,990	...	760	3,230
4 " Cawnpore-Farukhabad " "	14,330	...	...	14,330	...	3,500	10,830
4 " Cawnpore and Achneyra " "	67,710	...	4,260	71,970	...	...	71,970
TOTAL PROVINCIAL DEBT in INDIA Rx.	179,345	...	4,260	183,605	36,535	4,260	142,810

	1st April 1886.		31st March 1887.	
Debt bearing Interest:				
In India . . . . . Rx.	91,436,644		92,600,372	
In England . . . . . £	73,769,825	165,206,469	84,192,701	176,793,073
Debt not bearing Interest:				
In India . . . . . Rx.	1,200,426		53,264	
In England . . . . . £	36,796	1,237,222	35,476	88,740
		166,443,691		176,881,813

GOVERNMENT STOCK NOTES BEARING INTEREST.																	
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—																	
In India	(g)	2,420	1	...	2,421	405	...	...	2,016								
Central Provinces		22,280	115	...	22,395	30	...	...	22,365								
Assam		1,542	3	...	1,545	84	...	...	1,461								
Bengal	(g)	23,685	859	...	24,544	296	...	...	24,248								
North-Western Provinces and Oudh	(g)	29,884	927	...	30,811	64	...	...	30,747								
Punjab	(g)	27,738	3,276	...	31,014	3,179	...	...	27,835								
Madras	(g)	20,716	995	...	21,711	65	...	...	21,646								
Bombay	(g)	25,609	2,684	...	28,293	2,211	...	...	26,082								
TOTAL GOVERNMENT STOCK NOTES . Rx.		153,874	8,860	...	162,734	6,334	...	...	156,400								
TOTAL DEBT IN INDIA . Rx.		92,637,070	1,208,860	1,127,390	94,973,320	1,192,294	1,127,390	92,653,636									
IN ENGLAND.																	
BEARING INTEREST.																	
India 4 per Cent. Stock		53,343,790	...	...	53,343,790	(a)74,890 (b)7,080	...	53,261,820									
" 3½ " Stock		6,483,471	(c) 4,914,546	...	11,398,017	...	...	11,398,017									
" 3 " Stock		6,748,548	6,000,000	...	12,748,548	...	...	12,748,548									
" 3½ " Debentures		5,000,000	...	...	5,000,000	...	...	5,000,000									
East Indian Railway Debenture Stock		1,435,650	...	...	1,435,650	...	...	1,435,650									
Eastern Bengal Railway Debenture Stock		348,666	...	...	348,666	...	...	348,666									
Eastern Bengal Railway Debentures		409,700	...	...	409,700	409,700	...	...									
TOTAL DEBT IN ENGLAND bearing Interest . £		73,769,825	10,914,546	...	84,684,371	491,670	...	84,192,701									
NOT BEARING INTEREST.																	
East India Bonds		20,917	...	...	20,917	...	...	20,917									
India 5 per Cent. Stock		14,779	...	...	14,779	320	...	14,459									
East Indian Railway Debentures		1,100	...	...	1,100	1,000	...	100									
TOTAL DEBT IN ENGLAND not bearing Interest . £		36,796	...	...	36,796	1,320	...	35,476									
TOTAL DEBT IN ENGLAND . £		73,806,621	10,914,546	...	84,721,167	492,990	...	84,228,177									
TOTAL DEBT .		166,443,691	12,123,406	1,127,390	179,694,487	(e)1,685,284	1,127,390	176,881,813									
CLASSIFICATION OF THE DEBT.																	
Permanent Debt, exclusive of that for Railways and Irrigation		74,594,878	3,708,860	1,127,390	79,431,128	1,685,284	(f)13,798,407	73,947,437									
For Railways		67,223,074	7,749,711	2,671,017	77,643,802	...	...	77,643,802									
For Irrigation		24,625,739	664,835	...	25,290,574	...	...	25,290,574									
TOTAL .		166,443,691	12,123,406	3,798,407	182,365,504	1,685,284	3,798,407	176,881,813									

(e) This amount is shown in the General Account, page 21, as follows:—

	India. Rs.	England. £	Total.
Under Permanent Debt Discharged.			
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,677,740 under "Railway Revenue Account" (see also Sinking Fund Account on this page).	1,192,294	411,020	1,603,314
On account of Eastern Bengal Railway Sinking Fund do. do.	...	46,141	46,141
On account of the Scinde, Punjab and Delhi Railway Sinking do. do.	...	3,358	3,358
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which 7,192*l.* is charged to Interest on Debt	...	25,381	25,381
	...	7,080	7,080
	1,192,294	492,990	1,685,284

(f) Includes £2,671,017 transferred to Debt for Railways.
(g) Differ from last year's closing balances by Rx. 1 or 2 for corrections since made.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (a) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scind. Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44, and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:						
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R106,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1886:						
India 4 per cent. Stock	187,069	396	...	516	...	187,981
(a) India Debt purchased and cancelled during the year ended 31st March 1887:						
India 4 per cent. Stock purchased with £68,183, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof	38,082	229	3,177	136	25,381	74,890
India 4 per cent. Stock purchased with £8,014, being Interest on the amounts standing to the credit of the Funds	7,812	18	34	21	...	
INDIA DEBT PURCHASED AND CANCELLED £	232,963	643	3,211	673	25,381	262,871
Balance of India Debt issued as above, outstanding on 31st March 1887. India 4 per cent. Stock £4,853,068; India 4 per cent. Rupee Debt 10,675; India 3½ per cent. Stock 7,803,018; India 3 per cent. Stock 248,548 . £	7,344,062	80,122	537,844	67,041	4,886,240	12,915,309

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £7,192 towards the redemption of debt incurred in excess of money raised
(c) Amount of Stock created under Acts 44 and 45 Vict., C. 53 and 48 and 49 Vict., C. 25, Sec. 25:
In redemption of £121 of the East Indian Railway Annuity £ 2,925
In redemption of £200,468 of the Scinde, Punjab and Delhi Railway Annuity 4,911,621
£4,914,546

(d) Falls short of the closing balance of last years account by Rx. 66,912 by which sum the balance of the loan is found to have been previously overstated.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1887.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowments by the late King of Oudh, First Loan (6 per Cent.)	357,727	...	357,727	220	357,507
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras), (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,702,990	...	1,702,990	220	1,702,770
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . Rx.	1,816,069	...	1,816,069	220	1,815,849

NO. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1887.

	Balance, 1st April 1886	Issues in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
INDIA	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent. .	9,012	450	9,462	2,300	7,162
TOTAL . Rx.	43,782	450	44,232	2,300	41,932

NO. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Repayments in 1886-87.	Balance, 31st March 1887.
INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund .	933,926	113,974	1,047,900	62,956	984,944
Miscellaneous Service Funds	229	11	240	4	236
TOTAL . Rx.	934,155	113,985	1,048,140	62,960	985,180
MADRAS:					
Apothecaries' Fund	(*a*) 8,786	3,735	12,521	3,043	9,478
BOMBAY:					
Uncovenanted Service Family Pension Fund .	(*a*) 95,059	9,289	104,348	3,906	100,442
GRAND TOTAL . Rx.	1,038,000	127,009	1,165,009	69,909	1,095,100

(*a*) Differs from the closing balance of last year by 1Rx. for corrections since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Repayments in 1886-87.	Balance, 31st March 1887.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta	280,223	130,529	410,752	143,156	267,596
Madras	261,765	36,717	298,482	217,709	80,773
Bombay	1,640,970	281,011	1,921,981	1,107,300	814,681
TOTAL . Rx.	2,182,958	448,257	2,631,215	1,468,165	1,163,050
DISTRICT SAVINGS BANKS:					
Government of India	39,169	6,492	45,661	45,661	...
Central Provinces	27,951	3	27,954	27,954	...
Burma	7,338	12	7,350	7,350	...
Assam	11,368	...	11,368	11,368	...
Bengal	109,550	60	109,610	109,758	(a)—*148*
North-Western Provinces and Oudh	51,488	92	51,580	51,580	...
Punjab	48,364	2	48,366	48,366	
TOTAL . Rx.	295,228	6,661	301,889	302,037	—*148*
POST OFFICE SAVINGS BANKS:					
India	138,925	339,904	478,829	184,110	294,719
Central Provinces	108,333	177,830	286,163	118,625	167,538
Burma	49,438	117,179	166,617	77,045	89,572
Assam	61,963	81,640	143,603	56,101	87,502
Bengal	615,993	905,388	1,521,381	613,700	907,681
North-Western Provinces and Oudh	373,430	492,921	866,351	373,043	493,308
Punjab	257,584	403,946	661,530	284,176	377,354
Madras	192,274	556,996	749,270	293,347	455,923
Bombay	456,017	1,510,888	1,966,905	586,413	1,380,492
TOTAL . Rx.	2,253,957	4,586,692	6,840,649	2,586,560	4,254,089
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	58,699	22,254	80,953	34,292	46,661
Central Provinces	5,824	3,202	9,026	3,671	5,355
Burma	7,357	3,026	10,383	4,273	6,110
Assam	88	90	178	97	81
Bengal	35,048	23,876	58,924	39,005	28,919
North-Western Provinces and Oudh	4,124	1,256	5,380	5,380	...
Punjab	70,098	78,878	148,976	47,785	101,191
Madras	..	83	83	83	...
TOTAL . Rx.	181,238	132,665	313,903	125,586	188,317
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	29,006	23,272	52,278	3,292	48,986
North-Western Provinces and Oudh	107	...	107	107	...
TOTAL . Rx.	29,113	23,272	52,385	3,399	48,986
REGIMENTAL SAVINGS BANKS:					
Bengal Army	82,545	79,834	162,379	72,402	89,977
Madras Army	28,290	26,203	54,493	25,398	29,095
Bombay Army	27,854	25,751	53,605	31,722	21,883
TOTAL . Rx.	138,689	131,788	270,477	129,522	140,955
TOTAL BANK ACCOUNTS . Rx.	5,081,183	5,329,335	10,410,518	4,615,269	5,795,249
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	2,202	10,450	12,652	9,055	3,597
HINDU FAMILY ANNUITY FUND:					
Government of India	3,147	3,983	7,130	3,303	3,827
UNCOVENANTED SERVICE FUND LIFE ASSURANCE BRANCH:					
Bombay	2,146	3,159	5,305	...	5,305
LOCAL FUND PENSION FUND:					
Bombay	4,142	5,397	9,539	3,145	6,394
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	315	1,575	1,890	1,615	275
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	113	...	113	8	105
Bombay	22,399	76	22,475	765	21,710
TOTAL SPECIAL ACCOUNTS . Rx.	34,464	24,640	59,104	17,891	41,213
GRAND TOTAL . Rx.	5,115,647	5,353,975	10,469,622	4,633,160	5,836,462

(a) Pending Adjustment in 1887-88.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	14,562	59,330	73,892	60,916	12,976
Central Provinces	(a) 3,708	14,896	18,604	13,685	4,919
Burma	15,674	82,284	97,958	81,432	16,526
Assam	640	2,378	3,018	2,355	663
Bengal	27,209	46,118	73,327	45,583	27,744
North-Western Provinces and Oudh	(a) 28,385	83,700	112,085	84,724	27,361
Punjab	18,036	50,843	68,879	54,265	14,614
Madras	(a) 145,606	63,508	209,114	115,652	93,462
Bombay	102,261	275,737	377,998	258,760	119,238
TOTAL . Rx.	356,081	678,794	1,034,875	717,372	317,503

(a) Differs from the closing Balance of last year by 1 Rx. for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahoo Begum's Stipend Fund	108,065	4,883	112,948	22,312	90,636
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	297	975	1,272	1,035	237
Fire Insurance Fund	816	1,619	2,435	1,528	907
Guarantee and Contractors' Security Fund	1,630	1,940	3,570	907	2,663
Provident Fund	3,222	10,413	13,635	13,232	403
Sundry Deposit Fund (Ticket and Indenture Fees)	3,195	1,370	4,565	221	4,344
Fine Fund	...	621	621	177	444
Shareholders' Interest Deposit Fund	...	167	167	6	161
Surplus Profits Deposit Fund	...	27	27	...	27
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	54,287	2,055	56,342	1	56,341
Fire Insurance Fund	3,035	3,588	6,623	113	6,510
Guarantee and Contractors' Security Fund	2,489	5,631	8,120	5,133	2,987
Madras Railway.					
Guarantee and Contractors' Security Fund	19,782	3,690	23,472	1,353	22,119
Oudh and Rohilkhand Railway.					
Fine Fund	3,458	662	4,120	65	4,055
Guarantee Fund and Deposits	18,338	3,437	21,775	2,826	18,949
Sind, Punjab, and Delhi Railway.					
Fine and Guarantee Fund	...	442	442	442	...
	110,549	36,637	147,186	27,039	120,147
TOTAL . Rx.	218,614	41,520	260,134	49,351	210,783

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887.

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
INDIA, GENERAL.					
Civil Deposits.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue Deposits	10,688	35,156	45,844	32,110	13,734
Civil Courts' Deposits	3,358	7,173	10,531	8,390	2,141
Criminal Courts' Deposits	935	2,069	3,004	1,197	1,807
Personal Deposits	7,136	227,521	234,657	223,871	10,786
Trust Interest Fund	43	195,672	195,715	195,078	637
Deposits of deceased officers and men of the Native Army	774	121	895	71	824
General Deposits	2,129	46,053	48,182	45,254	2,928
Municipal Funds	6,638	35,521	42,159	33,750	8,409
Military Orphan Fund Deposits	70,165	...	70,165	32,609	37,556
Forest Deposits	(*a*) 10	17	27	12	15
Deposits for Government Loans	...	6,247	6,247	6,247	...
Colonial and Indian Exhibition for 1886-87	...	23,610	23,610	...	23,610
Other Deposits.					
Telegraph Deposits	(*b*) 8,435	22,516	30,951	26,207	4,744
Telegraph Trust Interest Account	—*12*	...	—*12*	...	—*12*
Telegraph Fine Fund	4,289	722	5,011	315	4,696
Marine Deposits	3,211	12,788	15,999	14,351	1,648
Military Deposits	71,017	55,782	126,799	58,753	68,046
Public Works Deposits (Buildings and Roads)	24,064	96,508	120,572	85,436	35,136
Public Works Deposits (Irrigation)	(*b*) 178	223	401	182	219
Public Works Deposits (Railway Capital)	(*b*) 45,179	115,462	160,641	92,960	67,681
Public Works Deposits (Railway Revenue)	(*b*) 25,462	1,068,220	1,093,682	1,069,951	23,731
State Railway Fine Fund	(*b*) 3,855	504	4,359	655	3,704
Trust Interest Fund (Military)	597	6,678	7,275	6,955	320
Postal Deposits	...	5	5	5	...
British Postal Orders	1,079	454	1,533	3	1,530
Departmental Guarantee Fund (Post Office)	671	263	934	1	933
Life Insurance Fund (Post Office)	—*166*	142	—*24*	...	—*24*
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*647*	...	—*647*	...	—*647*
TOTAL . Rx.	289,088	1,959,427	2,248,515	1,934,363	314,152
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	11,778	22,952	34,730	27,869	6,861
Civil Courts' Deposits	21,876	94,564	116,440	93,952	22,488
Personal Deposits	57,552	195,992	253,544	188,855	64,689
Trust Interest Fund	119	3,350	3,469	2,905	564
Forest Deposits	43	...	43	27	16
Municipal Funds	36,142	92,760	128,902	94,583	34,319
Other Deposits.					
Postal Deposits	...	4	4	4	...
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	(*b*) 837	1,248	2,085	1,432	653
Public Works Deposits (Railway Capital)	(*b*) 200	3,982	4,182	4,137	45
Public Works Deposits (Railway Revenue)	(*b*) 1,917	122,913	124,830	122,044	2,786
State Railway Fine Funds	(*b*) 2	351	353	353	...
Life Insurance Fund (Post Office)	64	73	137	2	135
British Postal Orders (Post Office)	795	423	1,218	...	1,218
Departmental Guarantee Fund (Post Office)	354	215	569	1	568
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*4,923*	11,776	6,853	9,293	—*2,440*
TOTAL . Rx.	126,756	550,611	677,367	545,465	131,902
Carried forward . Rx.	415,844	2,510,038	2,925,882	2,479,828	446,054

(*a*) Included under General Deposits in last year's account.
(*b*) Differs from last year's figures for correction of balance since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	415,844	2,510,038	2,925,882	2,479,828	446,054
BURMA.					
Civil Deposits.					
Revenue Deposits	22,537	97,055	119,592	95,078	24,514
Civil Courts' Deposits	8,723	10,552	19,275	18,021	1,254
Personal Deposits	6,643	62,135	68,778	64,572	4,206
Municipal Funds	7,889	87,259	95,148	78,418	16,730
Deposits for Government Loans	...	3,000	3,000	3,000	...
Other Deposits.					
Postal Deposits	...	27	27	27	...
Public Works Deposits (Buildings and Roads)	13,372	44,876	58,248	41,069	17,179
Public Works Deposits (Irrigation)	654	1,723	2,377	1,376	1,001
Public Works Deposits (Railway Capital)	...	1,811	1,811	1,602	209
Public Works Deposits (Railway Revenue)	(a)2,227	2,043	4,270	2,523	1,747
State Railway Fine Fund	...	169	169	169	...
Life Insurance Fund (Post Office)	46	29	75	...	75
British Postal Orders (Post Office)	806	400	1,206	2	1,204
Departmental Guarantee Fund (Post Office)	201	90	291	2	289
TOTAL . Rx.	63,098	311,169	374,267	305,859	68,408
ASSAM.					
Civil Deposits.					
Revenue Deposits	26,661	19,615	46,276	21,645	24,631
Civil Courts' Deposits	3,768	10,420	14,188	11,032	3,156
Personal Deposits	3,660	48,487	52,147	49,141	3,006
Trust Interest Fund	13	662	675	660	15
Municipal Funds	2,232	11,376	13,608	12,320	1,288
Deposits for Government Loans	...	5	5	5	...
Other Deposits.					
Postal Deposits	9	11	20	20	...
Public Works Deposits (Buildings and Roads)	974	4,789	5,763	5,205	558
Public Works Deposits (Railway Capital)	12	274	286	286	...
Public Works Deposits (Railway Revenue)	...	671	671	637	34
State Railway Fine Fund	(a) 7	24	31	22	9
Life Insurance Fund (Post Office)	371	273	644	60	584
British Postal Orders (Post Office)	463	214	677	...	677
Departmental Guarantee Fund (Post Office)	94	188	282	1	281
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—128	70	—58	59	—117
TOTAL . Rx.	38,136	97,079	135,215	101,093	34,122
Carried forward . Rx.	517,078	2,918,286	3,435,364	2,886,780	548,584

(a) Differs from last year's figures for correction of balance since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	517,078	2,918,286	3,435,364	2,886,780	548,584
BENGAL.					
Civil Deposits.					
Revenue Deposits	227,010	322,684	549,694	313,457	236,237
Civil Courts' Deposits	323,170	831,236	1,154,406	802,490	351,916
Criminal Courts' Deposits	10,800	14,364	25,164	12,570	12,594
Personal Deposits	101,861	589,413	691,274	573,194	118,080
Trust Interest Fund	3,252	97,761	101,013	93,159	7,854
General Deposits	805	2,109	2,914	2,091	823
Marine Deposits	66	400	466	300	166
Municipal Funds	30,807	157,713	188,520	161,943	26,577
Forest Deposits	(*a*)11	8	19	10	9
Deposits for Government Loans	...	209	209	209	...
Presidency Bank Deposits	(*b*)8,128	263	8,391	235	8,156
Other Deposits.					
Postal Deposits	(*c*)36	13	49	49	...
Trust Interest Account (Post Office)	...	156	156	156	...
Public Works Deposits (Buildings and Roads)	(*c*)—*9,683*	208,116	198,433	163,393	35,040
Public Works Deposits (Irrigation)	(*c*)12,924	5,371	18,295	13,358	4,937
Public Works Deposits (Railway Capital)	(*c*)2,220	10,883	13,103	12,517	586
Public Works Deposits (Railway Revenue)	(*c*)20,308	615,042	635,350	621,442	13,908
State Railway Fine Fund	(*b*)43	1,264	1,307	1,232	75
Life Insurance Fund (Post Office)	1,827	1,391	3,218	475	2,743
British Postal Orders (Post Office)	—*1,356*	1,401	45	2	43
Departmental Guarantee Fund (Post Office)	2,835	1,585	4,420	5	4,415
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*31,563*	221,628	190,065	196,755	—*6,690*
TOTAL . Rx.	703,501	3,083,010	3,786,511	2,969,042	817,469
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposit	74,204	229,549	303,753	230,785	72,968
Civil Courts' Deposits	190,502	571,756	762,258	521,371	240,887
Criminal Courts' Deposits	10,150	45,558	55,708	46,483	9,225
Personal Deposits	115,844	1,457,916	1,573,760	1,473,298	100,462
Trust Interest Fund	5,829	28,893	34,722	33,516	1,206
Forest Deposits	436	269	705	394	311
Municipal Funds	44,292	324,193	368,485	316,582	51,903
Deposits for Government Loans	...	79	79	79	...
Other Deposits.					
Postal (Deposits)	...	21	21	21	...
Trust Interest Account (Post Office)	...	12	12	12	...
Public Works Deposits (Buildings and Roads)	(*c*)5,243	22,024	27,267	18,287	8,980
Public Works Deposits (Irrigation)	(*c*)2,748	4,351	7,099	5,119	1,980
Public Works Deposits (Railway Capital)	(*b*)300	2,482	2,782	2,711	71
Public Works Deposits (Railway Revenue)	(*c*) 3,999	65,515	69,514	69,514	...
State Railway Fine Fund	(*c*)	521	521	524	—*3*
Life Insurance Funds (Post Office)	218	256	474	...	474
British Postal Orders (Post Office)	2,645	1,600	4,245	5	4,240
Departmental Guarantee Fund (Post Office)	2,052	792	2,844	13	2,831
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*4*	31	27	31	—*4*
TOTAL . Rx.	458,458	2,755,818	3,214,276	2,718,745	495,531
Carried forward . Rx.	1,679,037	8,757,114	10,436,151	8,574,567	1,861,584

(*a*) Included under Revenue Deposits in last year's account.
(*b*) Included under General Deposits in last year's account.
(*c*) Differs from last year's figures for corrections of balance since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,679,037	8,757,114	10,436,151	8,574,567	1,861,584
PUNJAB.					
Civil Deposits.					
Revenue Deposits	85,059	285,280	370,339	285,148	85,191
Personal Deposits	76,272	612,172	688,444	622,620	65,824
Trust Interest Fund	4,431	10,494	14,925	13,322	1,603
Municipal Funds	101,660	347,060	448,720	367,066	81,654
Forest Deposits	...	843	843	458	385
Deposits for Government Loans	...	303	303	303	...
Other Deposits.					
Trust Interest Account (Post Office)	...	12	12	12	...
Public Works Deposits (Buildings and Roads)	1,322	9,688	11,010	7,267	3,743
Public Works Deposits (Irrigation)	65,148	104,324	169,472	134,997	34,475
Public Works Deposits (Railway Capital)	(*a*)2,383	3,123	5,506	3,555	1,951
Public Works Deposits (Railway Revenue)	(*a*)93,577	412,146	505,723	482,139	23,584
State Railway Fine Fund	(*a*)—262	1,961	1,699	1,699	...
Life Insurance Fund (Post Office)	156	155	311	...	311
British Postal Orders (Post Office)	3,990	2,536	6,526	4	6,522
Departmental Guarantee Fund (Post Office)	1,003	489	1,492	3	1,489
TOTAL . Rx.	434,739	1,790,586	2,225,325	1,918,593	306,732
MADRAS.					
Civil Deposits.					
Revenue Deposits	112,363	180,896	293,259	176,130	117,129
Civil Courts' Deposits	120,609	252,182	372,791	267,100	105,691
Criminal Courts' Deposits	4,595	8,499	13,094	9,410	3,684
Personal Deposits	115,742	900,292	1,016,034	913,765	102,269
Trust Interest Fund	629	52,143	52,772	50,599	2,173
Deposits of deceased officers and men of the Native Army	54	55	109	23	86
Municipal Funds	27,716	156,221	183,937	150,297	33,640
Deposits of Government Loans	...	3,203	3,203	3,203	...
Other Deposits.					
Postal Deposits	1	9	10	10	...
Trust Interest Account (Post Office)	1	24	25	24	1
British Postal Orders (Post Office)	2,326	1,318	3,644	9	3,635
Military Deposits	23,102	29,976	53,078	29,639	23,439
Public Works Deposits (Buildings and Roads)	(*a*) 19,581	16,575	36,156	15,255	20,901
Public Works Deposits (Railway Capital)	2,372	5,186	7,558	6,104	1,454
Public Works Deposits (Railway Revenue)	...	35,088	35,088	33,662	1,426
Trust Interest Account (Military)	...	195	195	183	12
Life Insurance Fund (Post Office)	497	460	957	101	856
Ceylon Money Orders (Post Office)	...	53,361	53,361	53,361	...
Departmental Guarantee Fund (Post Office)	1,565	958	2,523	3	2,520
State Railway Fine Fund	...	14	14	4	10
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	12,976	343,933	356,909	359,820	—2,911
TOTAL . Rx.	444,129	2,040,588	2,484,717	2,068,702	416,015
Carried forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331

(*a*) Differs from last year's figure in consequence of corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331
BOMBAY.					
Civil Deposits.					
Revenue Deposits	50,299	158,312	208,611	159,038	49,573
Civil Courts' Deposits	42,879	122,036	164,915	117,486	47,429
Criminal Courts' Deposits	3,095	10,134	13,229	10,420	2,809
Personal Deposits	126,030	1,207,831	1,333,861	1,228,876	104,985
Trust Interest Fund	1,081	68,260	69,341	67,208	2,133
Deposits of deceased officers & men of the Native Army	479	109	588	211	377
Marine Deposits	323	2,369	2,692	2,367	325
Presidency Bank Deposits	4,016	3,289	7,305	3,268	4,037
Municipal Funds	9,680	97,698	107,378	57,991	49,387
Deposits for Government Loans	...	11,270	11,270	11,270	...
Other Deposits.					
Trust Interest Account (Post Office) . . .	...	31	31	31	...
Military Deposits	14,134	23,905	38,039	27,640	10,399
Public Works Deposits (Buildings and Roads) .	(*b*) 21,188	53,349	74,537	47,055	27,482
Public Works Deposits (Irrigation) . . .	6,678	7,192	13,870	9,371	4,499
Public Works Deposits (Railway Revenue) . . .	(*a*) 1,471	257,006	258,477	256,156	2,321
State Railway Fine Fund	(*a*) 102	101	203	147	56
Trust Interest Account (Military) . . .	16	363	379	361	18
Departmental and Guarantee Fund (Post Office) .	1,854	696	2,550	20	2,530
Life Insurance Fund (Post Office) . . .	479	322	801	156	645
	283,804	2,024,273	2,308,077	1,999,072	309,005
Carried forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331

(*a*) Differs from last year's figures for correction of balance since made.
(*b*) Falls short of the closing balance in last year's account by 2 Rx. for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1887—*continued.*

	Balance, 1st April 1886.	Receipts in 1886-87.	TOTAL.	Payments in 1886-87.	Balance, 31st March 1887.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,557,905	12,588,288	15,146,193	12,561,862	2,584,331
BOMBAY—*continued.*					
Brought forward .. Rx.	283,804	2,024,273	2,308,077	1,999,072	309,005
European Money Orders, Post Office.					
British Postal Orders	—*10,249*	1,331	—*8,918*	9,765	—*18,683*
Overland Money Orders	...	169,578	169,578	169,578	...
Munich Money Orders	...	7,076	7,076	7,076	...
Swiss Money Orders	...	668	668	668	...
Italian Money Orders	...	1,680	1,680	1,680	...
Danish Money Orders	...	679	679	679	...
French Money Orders	...	6,224	6,224	6,224	...
Portuguese Settlement (India) Money Orders .	...	20,270	20,270	20,270	...
South Australian Money Orders Payable . .	...	2,071	2,071	2,071	...
Western Australian Money Orders . . .	...	1,098	1,098	1,098	...
Queensland Money Orders	...	2,847	2,847	2,847	...
New South Wales Money Orders	...	9,650	9,650	9,650	...
North Borneo Money Orders	...	472	472	472	...
Tasmanian Money Orders	...	1,260	1,260	1,260	...
Victoria Money Orders	...	3,847	3,847	3,847	...
Mauritius Money Orders	...	9,736	9,736	9,736	...
Egyptian Money Orders	...	2,128	2,128	2,128	...
Straits Settlement, Singapore, Money Orders .	...	16,781	16,781	16,781	...
China and Japan Money Orders Payable . .	...	5,628	5,628	5,628	...
Exchange on Continental Money Orders . .	...	14,097	14,097	14,097	...
Exchange on Overland Money Orders . . .	...	57,779	57,779	57,779	...
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*1,603*	12,230	10,627	10,783	—*156*
TOTAL . Rx.	271,952	2,371,403	2,643,355	2,353,189	290,166
GRAND TOTAL . Rx.	2,829,857	14,959,691	17,789,548	14,915,051	2,874,497

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Banswara State	2,313	...	2,313	692	1,621	2,500	5 per cent.	90
Baoni State	1,500	...	1,500	500	1,000	2,500	4 per cent.	55
Jaora State	11,927	15,000	26,927	...	26,927	30,000	5 per cent.	250
Maharaja of Gwalior	186,795	...	186,795	186,795	...	500,000	5 per cent.	10,990
Raja of Bijawar	533	...	533	533	...	2,000	5 per cent.	30
Sahawal State	1,000	...	1,000	667	333	2,000	4½ per cent.	38
TOTAL . Rx.	204,068	15,000	219,068	189,187	29,881	...	...	11,453
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	6,174	...	6,174	5,691	483	104,000	5 per cent.	309
MADRAS.								
Mysore State	766,028	...	766,028	709,131	56,897	800,000	4 per cent.	16,920
BOMBAY.								
Nawab of Cambay	16,645	1,000	17,645	3,285	14,360	30,000	4½ per cent.	715
TOTAL LOANS TO NATIVE STATES . Rx.	992,915	16,000	1,008,915	907,294	101,621	...	...	29,397
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	7,354	...	7,354	1,838	5,516	9,000	4 per cent.	294
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	93,333	...	93,333	40,333	53,000	220,000	4½ per cent.	3,624
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ "	7,943
Calcutta Port Trust Consolidated Loan	475,668	...	475,668	11,335	464,333	534,035	4½ "	21,279
Consolidated Loan of the Calcutta Municipality	677,368	...	677,368	17,831	659,537	783,120	4½ "	28,601
Calcutta Port Trust (Temporary) for construction of Kidderpur Dock	237,500	322,961	560,461	...	560,461	700,000	(a)4½ & 4 "	...
TOTAL . Rx.	1,660,369	322,961	1,983,330	69,499	1,913,831	...	...	61,447
MADRAS.								
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	(b)4 per cent.	5,720
Madras Port Trust	130,435	80,588	211,023	...	211,023		4½ " "	...
TOTAL . Rx.	273,435	80,588	354,023	...	354,023	...	...	5,720

BOMBAY.								
Bombay Municipality, Water-Supply	301,424	...	301,424	5,562	295,862	373,005	4 per cent.	11,958
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,100,517	...	2,100,517	5,841	2,094,676	2,117,075	4½ "	94,604
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
New Consolidated Loan of the Bombay Municipality repayable in 30 years	532,230	...	532,230	11,839	520,391	584,000	4½ "	23,834
Bombay Port Trust for Dock Extension	...	511,836	511,836	...	511,836	511,836	4 "	913
TOTAL . Rx.	3,634,743	511,836	4,146,579	23,242	4,123,337	...	...	159,034
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	5,568,547	915,385	6,483,932	92,741	6,391,191	...	...	226,201
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	12,314	...	12,314	385	11,929	12,500	5 per cent.	760
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	7,646	...	7,646	...	7,646	37,700	4½ per cent.	344
BURMA.								
Moulmein Municipality	250	...	250	...	250	500	4½ per cent.	...
Prome Municipality	19,933	...	19,933	...	19,933	20,000	5 "	2,027
Rangoon Municipality (Rangoon Water-Supply)	30,968	...	30,968	2,534	28,434	39,000	4½ "	1,365
TOTAL . Rx.	51,151	...	51,151	2,534	48,617	...	...	3,392
ASSAM.								
Shillong Municipality	1,403	...	1,403	52	1,351	1,500	4½ per cent.	62
BENGAL.								
Darjeeling Municipality	3,227	...	3,227	162	3,065	4,000	4½ per cent.	143
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	5,965	...	5,965	1,423	4,542	21,300	4½ per cent.	250
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ "	...
Naini Tal Municipality (for Protective Works)	12,695	...	12,695	750	11,945	15,000	4½ "	560
TOTAL . Rx.	20,807	...	20,807	2,173	18,634	...	...	810
Carried forward . Rx.	96,548	...	96,548	5,306	91,242	...	...	5,511

(a) 4½ per cent. up to 11th September 1886 and thereafter at 4 per cent.

(b) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward . Rx.	96,548	...	96,548	5,306	91,242	...	...	5,511
PUNJAB.								
Lahore Municipality	175,803	...	175,803	1,690	174,113	177,500	4½ per cent. (a)	7,473
Simla Municipality	60,476	...	60,476	1,564	58,912	70,000	4½ " (b)	2,409
Simla Municipality for Town Hall	...	13,800	13,800	...	13,800	17,500	5 "	...
TOTAL . Rx.	236,279	13,800	250,079	3,254	246,825	...	...	9,882
MADRAS.								
Coonoor Municipality	320	...	320	26	294	725	4½ per cent.	14
Negapatam Municipality	417	...	417	417	...	2,500	4½ "	20
Ootacamund Municipality	757	...	757	61	696	1,242	4½ "	33
TOTAL . Rx.	1,494	...	1,494	504	990	...	...	67
BOMBAY.								
Ahmedabad Municipality	7,313	...	7,313	7,313	...	8,147	*Nil.*	...
Alibag Municipality	200	...	200	99	101	850	4½ per cent.	8
Dharwar Municipality	2,580	...	2,580	160	2,420	3,600	4½ "	114
Gadag Betigiri Municipality (Dharwar)	295	...	295	114	181	1,800	4½ "	12
Hyderabad Municipality (for Water-Supply)	15,838	...	15,838	934	14,904	30,000	4½ "	690
Ilkal Municipality	166	...	166	26	140	200	4½ "	7
Jalgaon Municipality	4,109	...	4,109	611	3,498	6,500	4½ "	169
Randier Municipality	1,013	...	1,013	408	605	2,000	4½ "	44
Roha Municipality	176	...	176	89	87	500	4½ "	7
Sangamner Municipality	454	...	454	26	428	600	4½ "	20
Surat Municipality	8,949	...	8,949	804	8,145	16,000	4½ "	392
TOTAL . Rx.	41,093	...	41,093	10,584	30,509	...	...	1,463
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	375,414	13,800	389,214	19,648	369,566	...	...	16,923

LOAN TO PORT FUND.								
BURMA.								
Moulmein Port Fund	4,353	426	4,779	...	4,779	8,000	4½ per cent.	244
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA.								
Cantonment Committee, Mhow	...	20,061	20,061	...	20,061	20,000	4½ per cent	...
BENGAL.								
Mirza Mahammad Hossain's Trust Fund, Purneah	78	...	78	28	50	98	6¼ per cent.	8
MADRAS.								
Calicut Local Fund Board	3,732	...	3,732	466	3,266	8,900	4½ per cent.	168
Sydapet Local Fund Board	14,464	...	14,464	885	13,579	19,979	4½ "	641
Tellicherry Local Fund Board	3,931	...	3,931	300	3,631	6,000	4½ "	170
TOTAL . Rx.	22,127	...	22,127	1,651	20,476	...	...	979
BOMBAY.								
Local Fund Committee, Broach	2,632	...	2,632	541	2,091	6,000	4½ per cent.	111
Local Fund Committee, Kaladghee	4,063	...	4,063	201	3,862	5,000	4½ "	181
Local Fund Committee, Ratnagiri	7,269	...	7,269	287	6,982	20,050	4½ "	324
Matheran Hill Station Fund	662	...	662	325	337	1,323	4½ "	60
Karachi Harbour Board	...	65,000	65,000	...	65,000	226,150	4½ "	1,418
Surat District Local Board	22,993	...	22,993	1,414	21,579	35,000	4½ "	1,022
TOTAL . Rx.	37,619	65,000	102,619	2,768	99,851	...	...	3,116
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	59,824	85,061	144,885	4,447	140,438	...	...	4,103

(a) ½ per cent. on 67,500 Rx. credited to a Sinking Fund.
(b) ½ per cent. credited to a Sinking Fund.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	...	4,500	4,500	...	4,500	4,965	5 per cent.	...
Shagasi Wali Mahomed	170	...	170	...	170	300	...	...
Sirdar Assad Khan, C. I. E., Raisani	415	...	415	415	...	1,000	5 per cent.	6
Talookdars of Ajmere	5,237	2	5,239	2,044	3,195	82,500	5 "	1,147
TOTAL . Rx.	5,822	4,502	10,324	2,459	7,865	...	...	1,153
CENTRAL PROVINCES.								
Chief of Bastar	6,359	...	6,359	682	5,677	7,000	5 per cent.	318
Path Raja Ram Chunder Singh of Thuamal	2,004	...	2,004	209	1,795	2,393	5 "	98
Raja Raghuraj Deo of Lanjigarh	665	...	665	69	596	794	5 "	33
Tât Raja Baijnath Singh of Kassipur	134	...	134	134	...	383	5 "	5
TOTAL . Rx.	9,162	...	9,162	1,094	8,068	...	...	454
BENGAL.								
Raja of Hindole	...	500	500	...	500	500	4 per cent.	...
NORTH-WESTERN PROVINCES AND OUDH.								
Akhyapur Estate (Barabanki)	620	...	620	620	...	1,122	5 per cent.	28
Amawan Estate of Abdul Hakim Khan (Rai Bareli)	150	...	150	150	...	1,800	5 "	4
Ashsifpore Estate (Hardoi)	620	...	620	620	...	4,520	5 "	15
Bahna Estate (Rai Bareli)	5,950	...	5,950	590	5,360	7,038	5 "	286
Bhagiari Estate (Hardoi)	879	...	879	109	770	2,835	5 "	44

Captain F. C. Chapman	25,525	...	25,525	25,525	...	30,000	5 per cent.	1,600
Captains Gulab Singh and Atar Singh of Bhira Gobindpur (Rai Bareli)	15,970	...	15,970	1,109	14,861	22,500	5 "	781
Chaudhri Mahammad Azim (Hardoi)	15,061	...	15,061	1,276	13,785	19.000	5 "	724
Dewan of Parna (Agra)	294	...	294	214	80	2,600	5 "	6
Dewan Kissen Kumar (Barabanki)	4,673	...	4,673	235	4,438	7,652	*Nil*	...
Durgagunj Estate (Hardoi)	1,040	...	1,040	290	750	2,275	5 per cent.	50
Kaithala Estate (Pratabgurh)	1,608	...	1,608	708	900	5,870	5 "	66
Karwar Estate (Sultanpur)	8,700	...	8,700	3,300	5,400	19,334	5 "	371
Kori Sadauli Estate (Rai Bareli)	2,991	...	2,991	2,369	622	12,500	5 "	105
Mohánâ Estate (Sultanpur)	5,150	...	5,150	1,100	4,050	12,500	5 "	245
Nawab Syud Ali Shah (Meerut)	2,338	...	2,338	491	1,847	6,000	5 "	180
Pakranu Sarai Estate (Barabanki)	1,900	...	1,900	1,360	540	10,650	5 "	62
Partabpur Estate (Sultanpur)	810	...	810	810	...	1,380	5 "	22
Raja Dhiraj Singh (Cawnpore)	344	...	344	122	222	950	5 "	24
Raja of Majhauli (Gorakhpur)	24,840	...	24,840	4,100	20,740	75,553	6 "	1,415
Raja of Gurusarai (Jhansi)	1,289	...	1,289	541	748	5,000	5 "	100
Rajapur Estate (Pratabgurh)	362	...	362	362	...	2,600	5 "	2
Rao Jit Singh of Nahâl (Shajehanpur)	2,768	...	2,768	490	2,278	7,000	5 "	201
Sarawan Baragaon Estate (Hardoi)	8,420	...	8,420	730	7,690	12,848	5 "	413
Sháhzádá Shadeo Singh (Rai Bareli)	18,915	...	18,915	2,499	16,416	35,000	5 "	894
Thakur Gurdial Sing (Mainpuri)	3,051	...	3,051	255	2,796	4,800	6 "	183
TOTAL . Rx.	154,268	...	154,268	49,975	104,293	...	...	7,821
Carried forward . Rx.	169,252	5,002	174,254	53,528	120,726	...	...	9,428

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1887, and the Amount of such LOANS at the Commencement and Close of the Year—*concluded.*

	Amount, 1st April 1886.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1887.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward . Rx.	169,252	5,002	174,254	53,528	120,726	...	...	9,428
PUNJAB.								
Ali Akbar Khan of Kalahat	542	...	542	60	482	600	6 per cent.	...
Archdeacon of Lahore (Simla Parsonage)	1,036	...	1,036	59	977	1,200	4 "	41
Family of the late Syud Mahdi Shah	308	...	308	12	296	450	6 "	9
Golam Hydar Khan	300	...	300	22	278	300	6¼ "	18
Guru Jowahir Singh	12,589	...	12,589	672	11,917	16,382	6 "	745
Heirs to late Pundit Munphul	2,454	...	2,454	499	1,955	4,800	5 "	117
Imam Bux Sub-Surveyor	200	...	200	...	200	300	*Nil.*	...
Nawab Atta Mohamed Khan	1,050	320	1,370	700	670	3,500	5 per cent.	...
Diocesan Board of Education	..	1,700	1,700	...	1,700	1,700	4½ "	...
Nawab Khawaja Sir Mohamed Khan	4,250	...	4,250	500	3,750	6,000	5 "	171
Nawab of Loharu	7,106	...	7,106	1,106	6,000	9,500	5 "	194
Raja Hyat Khan	64	...	64	18	46	160	6 "	3
Raja Inder Deo Wali-i-Akrote	1,345	...	1,345	148	1,197	1,488	6¼ "	82
Raja Jey Singh of Golair	4,822	...	4,822	924	3,898	8,600	6 "	276
Raja Niyamatulla Khan	2,900	...	2,900	48	2,852	2,900	4½ "	160
Sheik Muzafar	389	...	389	129	260	1,000	6 "	18
Syed Abdul Malik Tora	404	100	504	404	100	600	5 "	8
TOTAL . Rx	39,759	2,120	41,879	5,301	36,578	...	...	1,842
MADRAS.								
Andipati Paliagar	4,727	...	4,727	324	4,403	6,200	5 per cent.	236
Bunganapalli Nawab	18,951	...	18,951	1,908	17,043	30,000	6 "	1,154
Ex-Zemindar of Palkonda	100	...	100	100	...	300	*Nil.*	...
Panayur Mittahdar	720	...	720	...	720	2,500	4½ per cent.	33
Ramnad Zemindari	67,500	...	67,500	27,500	40,000	127,283	5 "	2,769
Shulagiri Estate	3,325	...	3,325	184	3,141	3,500	5 "	165
TOTAL . Rx.	95,323	...	95,323	30,016	65,307	...	...	4,358

BOMBAY.								
Administrator to the Chief of Malegaon	7,222	...	7,222	489	6,733	8,400	5 per cent.	361
Chandra Kasbatis	286	...	286	30	256	406	*Nil.*	...
Chief of Kurunwad	7,500	...	7,500	1,450	6,050	10,000	5 per cent.	375
Collector of Shikarpur (for Jam Bhambho Khan)	2,650	...	2,650	733	1,917	2,650	5 "	65
" (for Shere Mahomed Khan Pathan)	...	100	100	8	92	100	5 "	...
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	570	...	570	240	330	1,500	*Nil.*	...
Kaira Thakoors	23,647	5,217	28,864	870	27,994	27,000	5 per cent.	371
Manager, Sindh Encumbered Estate	43,239	3,003	46,242	7,259	38,983	170,000	5 "	2,260
Manager, Thar and Parkar Encumbered Estate	827	...	827	81	746	3,000	5 "	31
Mir Fateh Khan	660	...	660	360	300	1,500	*Nil.*	...
Mir Gulam Mahomed Khan, Tanda, and Mir Ali Murdan Khan	764	...	764	84	680	1,400	5 per cent	36
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	125	...	125	33	92	150	*Nil.*	...
Punt Suchew of Bhore	65	...	65	65	...	14,100	*Nil.*	...
Sirdar Shere Ali Khan, ex-Wali of Kandahar	2,736	...	2,736	1,236	1,500	3,000	*Nil.*	...
Sir Jamsetji Jejeebhoy, Baronet	19,481	...	19,481	3,120	16,361	45,000	5 per cent.	880
Talookdaree Settlement Officer at Ahmedabad	10,915	2,970	13,885	637	13,248	47,000	5 "	678
Talookdaree Settlement Officer at Broach	16,221	...	16,221	2,815	13 406	47,000	5 "	...
Thakoor of Dhrole	13,690	...	13,690	1,341	12,349	15,000	5 "	659
Thakoors of Wullabpur	120	...	120	102	18	1,500	4½ "	4
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	3,340	...	3,340	312	3,028	6000,	4½ "	150
Sayad Shah Azdulla Husen Valad, Sayad Mahomed Amin, Din Alli Sahib, Shahzada Nashin (Pirzada and Jaghirdar of the Dargah of Shahapur)	...	4,176	4,176	8	4.168	4,200	5 "	...
TOTAL . Rx.	154,058	15,466	169.524	21,273	148,251	...	...	5,870
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx	458,392	22,583	480,980	110,118	370,862	...	...	21,498
GRAND TOTAL .. Rx.	7,466,799	1,053,260	8,520,059	1,136,086	7,383,973	...	...	298,660

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1886-87; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1887; and the BALANCES at that Date.

TRANSACTIONS.	STATE.					GUARANTEED.							SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.	Bengal-Nagpur.	Indian Midland.	Southern Mahratta.	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	Oude and Rohilkund.	Scinde, Punjab, and Delhi.	South Indian.	TOTAL.	Rohilkund and Kumaon.	
DURING THE YEAR 1886-87.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:														
Share Capital:														
India, at Contract Rates	...	...	...	700	700	...	...	...	...	...	...	...	...	700
England	...	1,655,674	122,448	205,250	1,983,372	...	...	...	...	...	...	...	20,000	2,003,372
Debentures:														
England	...	...	...	...	...	...	992,500	...	992,500	...	147,000	2,132,000	...	2,132,000
Debenture Stock:														
England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:														
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS . £	...	1,655,674	122,448	205,950	1,984,072	...	992,500	...	992,500	...	147,000	2,132,000	20,000	4,136,072
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	777,800	140,000	500,000	...	...	1,417,800	...	1,417,800
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	...	1,655,674	122,448	205,950	1,984,072	...	214,700	—140,000	492,500	...	147,000	714,200	20,000	2,718,272
ON ACCOUNT OF CAPITAL EXPENDITURE:														
Payments:														
India, at Contract Rates	...	2,780	774,228	1,673,436	2,450,444	165,976	378,867	152,366	391,716	...	101,776	1,190,701	...	3,641,145
England	...	40,000	394,255	273,680	707,935	159,043	318,148	169,409	140,529	10,812†	68,200	866,141	20,000	1,594,076
C. TOTAL . £	...	42,780	1,168,483	1,947,116	3,158,379	325,019	697,015	321,775	532,245	10,812	169,976	2,056,842	20,000	5,235,221
Repayments:														
India, at Contract Rates	5,706	...	...	11,371	17,077	288,641	696,732	508,080	165,440	...	152,167	1,811,060	...	1,828,137
England	...	...	363	620	983	1,518	858	647	68	53†	312	3,456	...	4,439
D. TOTAL . £	5,706	...	363	11,991	18,060	290,159	697,590	508,727	165,508	53	152,479	1,814,516	...	1,832,576
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	—5,706	42,780	1,168,120	1,935,125	3,140,319	34,860	—575	—186,952	366,737	10,759	17,497	242,326	20,000	3,402,645
A. + D. TOTAL RECEIPTS . £	5,706	1,655,674	122,811	217,941	2,002,132	290,159	1,690,090	508,727	1,158,008	53	299,479	3,946,516	20,000	5,968,648
B. + C. TOTAL PAYMENTS . £	...	42,780	1,168,483	1,947,116	3,158,379	325,019	1,474,815	461,775	1,032,245	10,812	169,976	3,474,642	20,000	6,653,021

TO 31ST MARCH 1887.														
ON ACCOUNT OF SHARE AND OTHER CAPITAL:														
Share Capital:														
India, at Contract Rates	...	...	...	7,900	7,900	21,672	496,897	...	424,419	...	1,221	944,209	...	952,109
England	500,000	1,655,674	2,896,500	2,992,100	8,044,274	7,528,628	19,503,103	10,257,630	3,575,581	...	3,207,885	44,072,827	200,000	52,317,101
Debentures:														
Nominal amount	*250,000*	...	...	*1,700,000*	*1,950,000*	*888,500*	*2,111,500*	*260,000*	*4,915,300*	...	*870,000*	*9,045,300*	...	*10,995,300*
Cash received	250,000	...	...	1,700,000	1,950,000	874,500	2,104,000	260,000	4,897,800	...	866,250	9,002,550	...	10,952,550
Debenture Stock:														
Stock represented	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*384,700*	...	*425,000*	*3,511,150*	...	*4,711,150*
Cash received	...	...	...	1,200,000‡	1,200,000	...	2,475,559	...	354,589	...	425,000	3,255,148	...	4,455,148
Capital not bearing Interest:														
India, at Contract Rates	...	...	...	...	...	...	74,929	...	...	...	55	74,984	...	74,984
England	...	...	...	24,000	24,000	32,270	222,376	12,014	15,922	...	62,994	345,576	...	369,576
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL. £	750,000	1,655,674	2,896,500	5,924,000	11,226,174	8,457,070	24,876,864	10,529,644	9,268,311	...	4,563,405	57,695,294	200,000	69,121,468
ON ACCOUNT OF CAPITAL EXPENDITURE:														
Net payments:														
India, at Contract Rates	272,845	2,780	1,409,394	4,148,321	5,833,340	3,077,038	8,636,909	4,276,472	4,774,771	...	1,253,054	22,018,244	...	27,851,584
England	471,449	40,000	406,572	1,164,017	2,082,038	5,416,314	16,013,542	6,109,175	4,253,737	...	3,235,313	35,028,081	200,000	37,310,119
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE. £	744,294	42,780	1,815,966	5,312,338	7,915,378	8,493,352	24,650,451	10,385,647	9,028,508	...	4,488,367	57,046,325	200,000	65,161,703
BALANCE OF ACCOUNT WITH COMPANY:														
At Credit £	5,706	1,612,894	1,080,534	611,662	3,310,796	...	226,413	143,997	239,803	...	75,038	685,251	...	3,996,047
At Debit £	...	...	...	...	...	36,282	...	...	...	...	...	36,282	...	36,282

* Excluding East Indian Railway Company.
† These transactions are in respect of the period prior to 31st December 1885, the date of purchase by the State.
‡ Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is shown separately as "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	Unadjusted April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.		
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station	16,308	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	16,450	2
Ditto ditto to retired Hong-Kong Police	419	3
Postal and Money Order Transactions	619	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expedition to South Africa	2,405	7
Expeditions to Egypt	105,082	8
Defence Works at Aden	...	9
Miscellaneous	2,477	10
	143,760	11
Her Majesty's Indian Government in London.		
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	12
Advances in England to Agents of the Indian Civil Funds	...	13
Bills drawn by the Mission to the Court of Persia	...	14
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	15
Family and Miscellaneous Remittances made by means of Rolls	...	16
Family Allotments	...	17
Remittances by Administrators General	...	18
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	19
Rajputana-Malwa Railway. Ditto ditto ditto	...	20
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	382	2
Pay and Pensions paid in England chargeable to Native States Foreign Funds, &c.	415	2
Miscellaneous	457	2
	1,254	2
£	145,014	2

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1887, and mencement and close of that Year.

Balances, 1st 1886.		1886-87.				Unadjusted Balances, 31st March 1887.	
		India.		England.			
No. of items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
		£	£	£	£	£	£
1	...	64,455	712	...	60,684	19,367	...
2	...	21,758	21	...	21,883	16,304	...
3	...	792	1	...	805	405	...
4	...	...	152,945	156,663	...	4,337	...
5	6,615	238	12,733	12,334	...	...	6,776
6	1,972	82	1,997	2,404	...	...	1,483
7	...	241	1,495	...	17	1,134	...
8	...	53,019	24,640	85	83,993	49,553	...
9	...	...	...	...	12,000	...	12,000
10	...	10,281	2,770	3,084	9,915	3,157	...
11	8,587	150,866	197,314	174,570	189,297	94,257	20,259
12	8,637	...	1,117,335	1,125,972	...	...	...
13	...	...	2,441	2,441	...	...	...
14	17,041	...	46,522	55,983	...	...	7,580
15	8,234	...	...	...	...	...	8,234
16	79,168	497	336,104	360,328	...	...	54,447
17	392	96	4,661	4,737	...	...	220
18	8,034	49	31,688	52,924	23,035	...	9,784
19	...	...	329,975	330,948	973	...	...
20	...	...	56,598	56,598	...	...	...
21	...	...	64,461	64,458	...	379	...
22	...	326	15,883	15,349	...	207	...
23	...	22,434	8,658	8,866	21,554	1,545	...
24	121,506	23,402	2,014,326	2,078,604	45,562	2,131	80,265
25	130,093	174,268	2,211,640	2,253,174	234,859	96,388	100,524

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1887, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1886.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1887.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	12,09,600	90,596	9,01,80,200	6,548,358	9,08,29,800	6,598,973	5,60,000	39,981
In Madras	4,80,000	35,935	52,80,000	387,540	54,10,000	398,534	3,50,000	24,941
In Bombay	24,90,000	186,132	7,15,42,950	5,200,381	7,11,42,950	5,180,182	28,90,000	206,331
TOTAL .	41,79,600	312,663	16,70,03,150	12,136,279	16,73,82,750	12,177,689	38,00,000	271,253

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	16,70,03,150
Amount of Bills drawn if issued at 2*s.* the rupee . . .	12,13,62,790
Difference on Account of Loss by Exchange . . .	4,56,40,360

	s. *d.*
The average rate of Exchange on Bills drawn during the year was	1 —5·44103

No. 87.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1886 (Opening Balance).	No. of Treasuries.			31st March 1887 (Closing Balance).
		INDIA.		
Rx.			*Rx.*	*Rx.*
		Reserve Treasuries:		
204,982	1	In Calcutta	89,718	
357,402	1	In Madras	305,705	
317,366	1	In Bombay	117,686	
				513,109
673,802	...	In the Bank of Bengal, Calcutta:		
	1	For India, General	642,874	
	1	For Bengal	113,251	
			756,125	
180,173	1	In the Bank of Madras	227,514	
503,342	1	In the Bank of Bombay	395,855	
				1,379,494
		In Agencies of the Banks:		
1,574,587	14	of Bengal	1,746,774	
442,111	10	of Madras	410,064	
386,100	4	of Bombay	355 502	
				2,512,340
		District Treasuries:		
792,977	13	India, General	618,902	
441,871	18	Central Provinces	470,135	
227,675	22	Burma	485,770	
404,067	12	Assam	386,702	
1,955,518	44	Bengal	2,093,900	
1,059,435	49	North-Western Provinces and Oudh	1,328,847	
776,532	31	Punjab	721,070	
1,223,296	24	Madras	1,373,442	
1,233,242	20	Bombay	1,312,074	
				8,790,842
12,754,478		TOTAL TREASURIES IN INDIA . Rx.		13,195,785
		ENGLAND.		
4,726,585	1	Home Treasury of the Government of India	£	5,280,829
17,481,063		GRAND TOTAL		18,476,614

CALCUTTA,
The 19th March 1888.

E. GAY,
Comptroller General.

Government of India Central Printing Office.—No. 238 C. G.—25-3-88.—500.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1886-87.

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No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1887; the amount of DEBT INCURRED and DISCHARGED during the year 1886-87, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1887.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Revenue	2	14,409,818	1,724,039	3,282,271	951,222	18,331,234	9,349,675	6,417,326	10,167,749	12,376,777	77,010,111	237,651	77,247,762
Exchange added to Revenue	"	89,372	...	...	...	..	...	...	...	...	89,372	...	89,372
Permanent Debt incurred—													
Sterling Debt—													
India 3½ p. c. Stock	75	...	...	...	...	...	...	...	...	...	...	4,914,546	4,914,546
India 3 p. c. "	"	...	...	...	...	...	...	...	...	...	...	5,207,446	5,207,446
Rupee Debt—													
4 p. c. Rupee Loans	"	1,200,000	...	...	...	...	...	...	...	...	1,200,000	...	1,200,000
Stock Notes	"	1	115	...	3	859	927	3,276	995	2,684	8,860	...	8,860
TOTAL		1,200,001	115	...	3	859	927	3,276	995	2,684	1,208,860	10,121,992	11,330,852
Unfunded Debt—													
Treasury Notes	77	450	..	...	...	...		...	...	...	450	...	450
Deposits of Service Funds	78	113,985	...	...	...	...	...	...	3,735	9,289	127,009	...	127,009
Savings Bank Deposits	79	487,764	181,035	120,217	81,730	1,059,853	494,269	482,826	619,999	1,826,282	5,353,975	...	5,353,975
TOTAL		602,199	181,035	120,217	81,730	1,059,853	494,269	482,826	623,734	1,835,571	5,481,434	...	5,481,434
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	68	384	...	95,728	...	52,488	...	23,820	144,062	...	316,482	..	316,482
Excluded Local Funds	80	59,330	14,896	82,284	2,378	46,118	83,700	50,843	63,508	275,737	678,794	...	678,794
Political and Railway Funds	81	41,520	...	...	...	...	...	...	...	...	41,520	...	41,520
Departmental and Judicial Deposits	82	1,959,427	550,611	311,169	97,079	3,083,010	2,755,818	1,790,586	2,040,588	2,371,403	14,959,691	...	14,959,691
Advances	89	1,603,015	66,747	430,403	29,706	247,100	255,672	203,301	204,337	3,873,076	6,913,417	3,768	6,917,185
Suspense Accounts	90	30,742	3,476	6,005	990	20,926	2,736	2,399	24,638	56,368	148,280	...	148,280
Exchange on Remittance Accounts	91	1,362,389	...	...	...	...	...	...	...	...	1,362,389	...	1,362,389
Miscellaneous	92	15,796	...	...	...	...	...	...	...	47,768	63,564	9,812	73,376
TOTAL		5,072,603	635,730	925,649	130,153	3,449,642	3,097,926	2,070,949	2,477,133	6,624,352	24,484,137	13,580	24,497,717
Loans to Municipalities, Native States, &c.	83	193,869	1,094	2,534	52	69,689	57,839	8,555	741,302	61,152	1,136,086	...	1,136,086
Capital Receipts from Railway Companies—													
On account of Subscribed Capital	84	...	...	...	...	...	...	...	...	700	700	4,135,372	4,136,072
Repayments	"	1,811,060	.	...	...	5,706	...	...	11,371	...	1,828,137	4,439	1,832,576
Remittances—													
Inland Money Orders	94	1,088,527	624,603	699,965	388,864	3,279,307	1,453,119	800,738	1,194,155	1,009,631	10,538,909	...	10,538,909
Other Local Remittances	95	8,759,939	*—378,543*	350,164	*—131,359*	*—10,414,456*	*—210,262*	1,417,054	*—2,525,190*	3,203,868	11,175	...	11,175
Other Departmental Accounts	96	*—367,885*	*—9,800*	2,357	*—307*	50,330	82,278	12,804	39,841	333,560	143,178	...	143,178
Net Receipts by Civil Treasuries from—													
Post Office	"	874,493	321,472	616,809	256,215	21,770	*—625,581*	*—206,013*	69,853	793,410	2,122,428	...	2,122,428
Guaranteed Railways	"	*—329,590*	...	...	...	...	203,523	*—12,597*	648,045	3,213,570	3,722,951	...	3,722,951
Net Receipts from Civil Treasuries by—													
Telegraph	"	62,548	...	...	...	...	...	...	...	...	62,548	...	62,548
Marine	"	382,986	...	...	...	...	...	...	...	...	382,986	...	382,986
Military	"	6,800,816	...	...	...	...	...	...	3,976,413	2,235,109	13,012,338	...	13,012,338
Public Works	"	*—240,100*	217,156	566,979	221,786	246,889	1,146,188	*—174,646*	1,609,616	1,695,672	5,289,540	...	5,289,540
Remittance Account between England and India	97	1,787,119	123	7,253	3,301	19,030	7,592	3,279	107,958	275,985	2,211,640	234,859	2,446,499
TOTAL		18,818,853	775,011	2,243,527	738,500	*—6,857,170*	2,056,857	1,840,619	5,120,691	12,760,805	37,497,693	234,859	37,732,552
Secretary of State's Bills drawn	86	...	...	...	...	...	...	...	...	...	...	12,136,279	12,136,279
Total Receipts		42,197,775	3,317,024	6,574,198	1,901,660	16,059,813	15,057,493	10,823,551	19,142,975	33,662,041	148,736,530	26,884,172	175,620,702
Opening Balance	87	1,765,370	588,343	739,316	404,067	2,247,937	1,499,154	867,259	2,202,982	2,440,050	12,754,478	4,726,585	17,481,063
Grand Total		43,963,145	3,905,367	7,313,514	2,305,727	18,307,750	16,556,647	11,690,810	21,345,957	36,102,091	161,491,008	31,610,757	193,101,765

No. 66. The Account of the Abstract of Balances of Public Money in the Treasuries of India on the 31st March 1887; the amount of Debt incurred and discharged during the year 1886-87, including the amount of ADVANCES and REPAYMENTS on various Accounts, the supplies to and from London, and between the several Presidencies and Provinces, and the Total Balance in the Indian Treasuries on the 31st March 1887.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Expenditure	3	18,743,209	1,114,517	2,381,072	663,085	8,850,746	4,463,192	3,985,427	8,699,136	8,393,533	57,294,007	14,409,949	71,703,956
Exchange charged as Expenditure	,,	5,419,086	...	...	...	...	...	...	...	...	5,419,086	...	5,419,086
Add—Provincial Surpluses transferred to "Deposits"	,,	384	...	95,728	...	52,488	...	23,820	144,062	...	316,482	...	316,482
Deduct—Provincial Deficits charged against "Deposits"	,,	...	—119,537	...	—29,745	...	—10,120	...	...	—121,415	—280,817	...	—280,817
Capital outlay on Railways and Irrigation not charged to Revenue	,,	—128,221	163,370	134,243	...	355,714	142,474	2,611,378	546,284	24,594	3,849,836	1,323,083	5,172,919
Capital charge involved in redemption of Liabilities	,,	...	...	...	...	...	...	...	...	...		4,914,546	4,914,546
Exchange on Expenditure not charged to Revenue	,,	497,565	...	...	...	...	...	...	...	...	497,565	...	497,565
Permanent Debt discharged—													
Sterling Debt—													
India 5 p. c. Stock	75	...	...	...	...	...	...	...	...	...	...	320	320
Eastern Bengal Railway Debentures	,,	...	...	...	...	...	...	...	...	...	...	409,700	409,700
East India Railway Debentures	,,	...	...	...	...	...	...	...	...	...	...	1,000	1,000
Rupee Debt—													
5½ p. c.	,,	890	...	...	...	...	...	...	...	...	890	...	890
5 p. c.	,,	550	...	...	...	...	...	...	...	...	550	...	550
4½ p. c.	,,	36,535	...	...	...	...	...	...	...	...	36,535	...	36,535
4 p. c.	,,	1,147,985	...	...	...	...	...	...	...	...	1,147,985	...	1,147,985
Stock Notes	,,	405	30	...	84	296	64	3,179	65	2,211	6,334	...	6,334
TOTAL		1,186,365	30	...	84	296	64	3,179	65	2,211	1,192,294	411,020	1,603,314
Unfunded Debt—													
Special Loans	76	220	...	...	...	...	...	...	...	...	220	...	220
Treasury Notes	77	2,300	...	...	...	...	...	...	...	...	2,300	...	2,300
Deposits of Service Funds	78	62,960	...	...	...	...	...	...	3,043	3,906	69,909	...	69,909
Savings Bank Deposits	79	353,730	150,250	88,668	67,566	896,619	430,110	380,327	536,545	1,729,345	4,633,160	...	4,633,160
TOTAL		419,210	150,250	88,668	67,566	896,619	430,110	380,327	539,588	1,733,251	4,705,589	...	4,705,589
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	68	...	119,537	...	29,745	...	10,120	...	...	121,415	280,817	...	280,817
Excluded Local Funds	80	60,916	13,685	81,432	2,355	45,583	84,724	54,265	115,652	258,760	717,372	...	717,372
Political and Railway Funds	81	49,351	...	...	...	...	...	...	...	...	49,351	...	49,351
Departmental and Judicial Deposits	82	1,934,363	545,465	305,859	101,093	2,969,042	2,718,745	1,918,593	2,068,702	2,353,189	14,915,051	...	14,915,051
Advances	89	1,736,390	75,526	475,651	29,365	233,065	232,050	199,879	220,595	3,825,191	7,028,718	6,280	7,034,998
Suspense Accounts	90	23,022	790	51,210	605	14,715	13,740	8,411	3,413	16,567	132,473	...	132,473
Miscellaneous	92	32,354	...	...	...	...	...	...	2,007	28,117	62,478	...	62,478
TOTAL		3,836,402	755,003	914,152	163,163	3,262,405	3,059,379	2,181,148	2,410,369	6,604,239	23,186,260	6,280	23,192,540
Loans to Municipalities, Native States, &c.	83	39,563	...	426	...	323,461	...	15,920	80,588	593,302	1,053,260		1,053,260
Payments to Railway Companies on Capital Account—													
For Discharge of Debentures	84	...	...	...	...	...	...	...	...	...	...	1,417,800	1,417,800
For Expenditure	,,	1,190,701	2,780	...	...	...	774,228	...	551,027	1,122,409	3,641,145	1,594,076	5,235,221
Remittances—													
Inland Money Orders	94	588,438	241,938	146,166	160,367	3,472,966	2,219,115	1,141,914	1,282,694	1,265,487	10,519,085	...	10,519,085
Other Departmental Accounts	96	—750,800	—46,654	—264,764	243,355	—2,276,727	855,475	—2,853,875	693,588	4,555,810	155,388	...	155,388
Net Payments into Civil Treasuries by—													
Post Office	,,	669,136	433,760	618,497	258,981	65,263	—634,877	—193,336	267,332	652,491	2,137,247	...	2,137,247
Guaranteed Railways	,,	3,722,951	...	...	...	...	...	...	...	...	3,722,951	...	3,722,951
Net Issues from Civil Treasuries to—													
Telegraph	,,	67,150	6,614	30,750	14,246	—132,169	18,595	12,324	12,358	32,366	62,234	...	62,234
Marine	,,	134,280	75	72,477	1,671	—7,523	—35	—9	1,214	176,249	378,399	...	378,399
Military	,,	2,071,477	327,589	1,584,751	156,008	214,977	2,048,891	2,980,694	1,603,144	1,929,446	12,916,977	...	12,916,977
Public Works	,,	—2,016,622	330,110	570,551	220,241	803,969	1,296,923	476,376	1,781,518	1,713,212	5,176,278	...	5,176,278
Remittance Account between England and India	97	89,767	...	948	3	973	624	614	17,732	63,607	174,268	2,253,174	2,427,442
TOTAL		4,575,777	1,293,432	2,759,356	1,054,872	2,141,729	5,804,711	1,564,702	5,659,580	10,388,668	35,242,827	2,253,174	37,496,001
Secretary of State's Bills paid	86	6,598,973	...	...	...	...	...	...	398,534	5,180,182	12,177,689	...	12,177,689
Total Disbursements		42,379,104	3,359,845	6,373,645	1,919,025	15,883,458	14,664,038	10,765,901	19,029,233	33,920,974	148,295,223	26,329,928	174,625,151
Closing Balance	87	1,584,041	545,522	939,869	386,702	2,424,292	1,892,609	924,909	2,316,724	2,181,117	13,195,785	5,280,829	18,476,614
GRAND TOTAL		43,963,145	3,905,367	7,313,514	2,305,727	18,307,750	16,556,647	11,690,810	21,345,957	36,102,091	161,491,008	31,610,757	193,101,765

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1887.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	195,318	11,791	368,626	8,213	11,715	23,263	18,041	10,832	55,123	702,922	...	702,922
Advances for Rest Camps	...	...	...	...	...	694	1,274	52	...	2,020	...	2,020
Special Advances	...	36	...	...	728	...	20	7,290	...	8,074	...	8,074
Forest Advances	8,559	28,435	45,975	7,621	26,594	58,817	46,669	60,842	99,226	382,738	...	382,738
Advances to Cultivators	980	2,149	...	510	15,765	29,131	23,535	2,170	8,661	82,901	...	82,901
Advances for Survey Operations	...	25	...	206	3	...	...	9,100	29,991	39,325	..	39,325
Advances under special Laws	...	...	..	...	10,140	3,435	...	...	...	13,575	...	13,575
Salt and Excise Advances	...	...	...	...	...	...	...	2,561	...	2,561	...	2,561
Opium Advances	...	...	...	...	10,956	...	...	..	...	10,956	...	10,956
Stock Account—Opium	...	...	...		...	...	...	444	56,554	56,998	...	56,998
Advances Recoverable, Post Office	39,534	23,328	15,540	13,031	130,774	55,649	36,484	49,508	75,769	439,617	...	439,617
Advances Recoverable, Marine	12,738	...	...	...	...	...	...	...	...	12,738	..	12,738
Advances Recoverable, Military	403	...	...	...	...	...	...	...	2,966	3,369	...	3,369
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	605	...	...	...	...	605	...	605
Irrigation	...	...	...	..	2,877	...	1,444	...	...	4,321	...	4,321
PERMANENT ADVANCES—												
Permanent Advances, Civil	780	23	320	124	436	267	97	18,013	404	20,464	...	20,464
Post Office Permanent Advances	16	1	2	1	24	513	...	...	50	607	...	607
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	36,479	...	...	...	...	...	...	...	...	36,479	...	36,479
Ditto ditto, Mauritius	19,441	...	...	...	...	...	...	...	...	19,441	...	19,441
Ditto ditto, Straits Settlements	9,728	...	...	...	...	...	...	...	...	9,728	...	9,728
Berar Suspense Account	281,830	...	...	...	...	...	...	...	...	281,830	...	281,830
Account Current with Native States	14,559	959	...	...	36,483	8	3,059	39,075	41,593	135,736	...	135,736
Ditto ditto ditto Post Office	...	...	...	...	...	73,075	62,848	...	...	135,923	...	135,923
Ditto ditto Netherland Government	11	...	...	...	...	...	...	...	...	11	...	11
Ditto ditto Portuguese Government	12,163	...	...	...	...	...	...	...	...	12,163	...	12,163
COINAGE ACCOUNTS—												
Mint Certificates	970,476	...	...	...	...	...	...	...	3,392,632	4,363,108	...	4,363,108
Bullion advances for Coinage	...	...	..	...	...	...	...	...	89,849	89,849	...	89,849
Copper Coinage Account	...	...	...	...	...	...	...	...	13,480	13,480	...	13,480
Small Coin Deposit Balances	...	...	...	...	...	10,820	9,830	4,450	6,778	31,878	...	31,878

ENGLAND—												
REPAYMENT OF ADVANCES—												
Repayment of Disbursements in England for purchase of Malt Liquor, on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,548	2,548
Repayment of expenses in England in connection with the employment of Indian Native Troops in the Soudan and Nubia, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,220	1,220
TOTAL	1,603,015	66,747	430,463	29,706	247,100	255,672	203,301	204,337	3,873,076	6,913,417	3,768	6,917,185
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	190,926	11,673	420,043	6,882	12,552	27,805	18,241	14,187	51,258	753,567	...	753,567
Advances for Rest Camps	...	...	...	...	...	644	1,289	42	...	1,975	...	1,975
Special Advances	...	34	...	...	310	...	20	6,417	...	6,781	...	6,781
Forest Advances	8,619	28,238	38,559	7,918	26,633	49,099	44,385	61,422	98,242	363,115	...	363,115
Advances to Cultivators	2,829	7,556	...	675	7,566	21,992	30,787	2,783	9,267	83,455	...	83,455
Advances for Survey Operations	...	...	..	778	...	...	...	22,511	25,608	48,897	...	48,897
Advances under special Laws	...	...	...	...	6,124	2,907	...	...	...	9,031	...	9,031
Salt and Excise Advances	...	...	...	...	...	...	...	2,658	...	2,658	...	2,658
Opium Advances	...	...	...	...	5,560	...	...	...	...	5,560	...	5,560
Stock Account—Opium	...	...	..	...	...	...	...	424	53,400	53,824	...	53,824
Advances Recoverable, Post Office	38,598	26,861	16,138	12,925	132,021	55,701	37,467	49,887	75,843	445,441	...	445,441
Advances Recoverable, Marine	20,092	..	...	...	...	...	...	...	..	20,092	...	20,092
Advances Recoverable, Military	...	...	...	...	..	...	...	515	...	515	...	515
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	454	...	...	...	...	454	...	454
Irrigation	...	...	...	...	4,644	...	1,562	...	...	6,206	...	6,206
Carried over	261,064	74,362	474,740	29,178	195,864	158,148	133,751	160,846	313,618	1,801,571	...	1,801,571

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1887—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Brought forward	261,064	74,362	474,740	29,178	195,864	158,148	133,751	160,846	313,618	1,801,571	...	1,801,571
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	403	65	906	133	386	522	405	18,571	829	22,220	...	22,220
Post Office Permanent Advances	27	2	5	...	22	304	8	...	1	369	...	369
ACCOUNTS WITH FOREIGN STATES—												
H.M.'s Col. Govt., Ceylon	18,092	...	...	...	...	...	...	...	...	18,092	...	18,092
Ditto ditto, Mauritius	21,152	...	...	...	...	...	...	...	...	21,152	...	21,152
Ditto ditto, Straits Settlements	11,719	...	...	...	...	...	...	...	...	11,719	...	11,719
Berar Suspense Account	301,125	...	...	...	...	...	...	...	...	301,125	...	301,125
Account Current with Native States	13,223	1,097	...	...	33,395	1	2,867	41,178	54,165	145,926	...	145,926
Ditto ditto ditto Post Office	...	...	...	...	...	73,075	62,848	...	...	135,923	...	135,923
Ditto ditto Netherland Govt.	9	...	...	...	...	...	...	...	...	9	...	9
Ditto ditto Portuguese Govt.	12,163	...	...	...	...	...	...	...	...	12,163	...	12,163
COINAGE ACCOUNTS—												
Mint Certificates	961,973	...	...	...	...	...	...	...	3,457,578	4,419,551	...	4,419,551
Bullion advances for Coinage	24,579	...	...	...	...	...	...	...	...	24,579	...	24,579
Copper Coinage Account	11,157	...	...	...	...	...	...	...	...	11,157	...	11,157
Small Coin Depôt Balances	99,710	...	...	54	3,398	...	...	...	...	103,162	...	103,162
ENGLAND—												
ADVANCES REPAYABLE—												
For purchase of Malt Liquor, on behalf of the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	2,548	2,548
Expenses in England recoverable from the Imperial Govt. in connection with the employment of Indian Native Troops in the Soudan and Nubia	...	...	...	...	...	...	...	...	...	...	103	103
Moiety of Expenditure in England on Account of defence works at Aden, recoverable from the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	3,629	3,629
TOTAL	1,736,396	75,526	475,651	29,365	233,065	232,050	199,879	220,595	3,826,191	7,028,718	6,280	7,034,998

No. 90.—SUSPENSE ACCOUNTS for the year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	...	...	...	2,480	...	...	...	11	2,491	...	2,491
Post Office Suspense Account	12,689	...	2,168	808	1,044	...	...	862	...	17,571	...	17,571
Savings Bank Investment Account	3	...	...	...	...	...	...	...	...	3	...	3
English Stores Suspense Accounts	...	...	...	...	...	...	329	...	...	329	...	329
Unadjusted Balances—Account Current Settlement Account—												
Military	2,010	...	...	...	...	...	...	...	...	2,010	...	2,010
Public Works: Railway Revenue	17	...	...	...	...	...	...	...	...	17	...	17
CHEQUES AND BILLS—												
Pre-audit Cheques	...	102	3,837	...	...	...	22	2,446	1,758	8,165	...	8,165
Departmental Cheques	...	...	...	...	...	...	...	...	1,086	1,086	...	1,086
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	...	15,290	855	1,012	8,726	1,195	27,078	...	27,078
Postal Cash Balances	8,316	2,559	...	...	...	...	...	...	115	10,990	...	10,990
Military Cash Balances	...	...	...	...	...	...	...	12,196	49,815	62,011	...	62,011
Public Works Cash Balances—												
Buildings and Roads	366	...	...	...	365	210	...	...	...	941	...	941
Irrigation	...	...	...	...	832	969	...	...	242	2,043	...	2,043
Railway Revenue	1,369	498	...	...	...	702	219	...	...	2,788	...	2,788
Railway Capital	5,972	317	...	182	915	...	817	408	2,146	10,757	...	10,757
TOTAL	30,742	3,476	6,005	990	20,926	2,736	2,399	24,638	56,368	148,280	...	148,280
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	120	1	3	2	...	102	556	2,904	...	3,688	...	3,688
Capitalized Outstanding	...	...	...	...	575	...	...	...	...	575	...	575
Post Office Suspense Account	...	249	...	...	...	4,209	227	...	7,055	11,740	...	11,740
English Stores Suspense Account	...	...	152	...	21	...	...	307	8,007	8,487	...	8,487
Unadjusted Balances—Account Current Settlement Account—												
Telegraph	102	...	...	...	...	...	...	...	...	102	...	102
Public Works: Buildings and Roads	...	...	...	...	3	...	...	...	...	3	...	3
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	3,105	310	...	...	—	3,415	...	3,415
Cheques issued, Local Funds	...	523	...	...	...	...	...	...	...	523	..	523
Bills payable	177	...	...	...	...	...	...	...	...	177	...	177
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	13,880	...	31,771	95	...	...	...	...	...	45,746	...	45,746
Postal Cash Balances	...	...	2,789	368	4,102	4,680	1,898	79	...	13,916	...	13,916
Telegraph Cash Balances	2,428	...	...	...	...	...	...	...	...	2,428	...	2,428
Marine Cash Balances	338	...	...	...	...	...	...	...	...	338	...	338
Military Cash Balances	5,923	...	...	...	...	...	...	...	...	5,923	...	5,923
Public Works Cash Balances—												
Buildings and Roads	...	17	12,434	136	...	...	2,975	10	27	15,599	...	15,599
Irrigation	54	...	2	...	...	...	2,755	...	...	2,811	...	2,811
Railway Revenue	...	...	1,715	4	6,909	...	...	113	1,478	10,219	...	10,219
Railway Capital	...	...	2,344	...	...	4,439	...	...	...	6,783	...	6,783
TOTAL	23,022	790	51,210	605	14,715	13,740	8,411	3,413	16,567	132,473	...	132,473

No. 91.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for 1886-87.

	Credits.	Debits.	Net.
	Rx.	Rx.	Rx.
On Secretary of State's Bills	6,731,511	5,133,427	+1,598,084
On Capital Transactions of Railway Companies—			
Guaranteed Railways	263,177	85,721	+177,456
Subsidized Railways	480,018	893,169	−413,151
On E. I. Railway Advances	124,092	124,092	...
On Rajputana-Malwa Railway Advances	28,447	28,447	...
On Postal and Money Order Transactions	58,916	58,916	...
On Remittance Transactions	143,624	143,624	...
TOTAL	7,829,785	6,467,396	+1,362,389

No. 92.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provs. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	=
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	116	...	...	...	...	...	...	...	...	116	...	116
Security Purchase Account	1,514	...	...	...	...	...	...	...	...	1,514	...	1,514
Exchange Investment Account	14,166	...	...	...	...	...	...	...	...	14,166	...	14,166
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	11,937	11,937	...	11,937
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	16,030	16,030	...	16,030
London Bills payable exchange	...	...	...	...	...	...	...	...	19,801	19,801	...	19,801
ENGLAND—												
Miscellaneous Deposits:—												
Unclaimed interest repaid by the Eastern Bengal and Scind Punjab and Delhi Railway Companies, and by the Madras Irrigation and Canal Company, in consequence of the purchase of the several undertakings by the State	...	...	...	...	...	...	...			...	9,812	9,812
TOTAL	15,796	...	...	...	...	...	...	...	47,768	63,564	9,812	73,376
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	119	...	...	...	...	...	...	...	...	119	...	119
Security Purchase Account	3,827	...	...	...	...	...	...	...	...	3,827	...	3,827
Exchange Investment Account	14,063	...	...	...	...	...	...	...	...	14,063	...	14,063
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	11,323	11,323	...	11,323
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	16,794	16,794	...	16,794
London Bills payable exchange	14,345	...	...	...	...	...	...	2,007	...	16,352	...	16,352
TOTAL	32,354	...	...	...	...	...	...	2,007	28,117	62,478	...	62,478

No. 93.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1887.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.												
MONEY ORDERS	10,538,909	...	+1,088,527	+624,603	+699,965	+388,864	+3,279,307	+1,453,119	+800,738	+1,194,155	+1,009,631	+10,538,909
Other Local Remittances	94,133,408	94,122,233	+8,759,939	—378,543	+350,164	—131,359	—10,474,496	—210,262	+1,417,054	—2,525,190	+3,203,868	+11,175
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Marine, Military Accounts	12,612	508	+12,104	...	...	...	...	...	...	...	...	+12,104
Account Current between P. W. & Telegraph, Public Works Accounts	76,374	13,017	+28,951	+2,451	+2,640	+491	+8,152	+2,677	+12,670	+3,421	+1,904	+63,357
Account Current between Post Office and Telegraph, P. O. Accounts	49,441	17,111	—989	—944	—283	—798	+44,533	—2,563	—2,254	—2,894	—1,478	+37,330
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	13,069	424	+12,645	...	...	...	...	...	...	...	...	+12,645
Account between Guaranteed Railways & P. W. D., Public Works Accounts	733,757	711,015	—420,596	—11,307	...	...	—2,355	+82,164	+2,388	+39,314	+333,134	+22,742
TOTAL OTHER DEPARTMENTAL ACCOUNTS	885,253	742,075	—367,885	—9,800	+2,357	—307	+50,330	+82,278	+12,804	+39,841	+333,560	+143,178
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	7,424,092	5,301,664	+874,493	+321,472	+616,809	+256,215	+21,770	—625,581	—206,013	+69,853	+793,410	+2,122,428
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,698,641	3,975,690	—329,590	...	...	...	...	+203,523	—12,597	+648,045	+3,213,570	+3,722,951
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil & Telegraph, Telegraph Accounts	668,018	605,470	+62,548	...	...	...	...	...	...	...	...	+62,548
Accounts Current between Civil and Marine, Marine Accounts	466,350	83,364	+382,986	...	...	...	...	...	...	...	...	+382,986
Accounts Current between Civil and Military, Military Accounts	14,174,109	1,161,771	+6,800,816	...	...	...	...	...	...	+3,976,413	+2,235,109	+13,012,338
Accounts Current between Civil and Public Works, Public Works Accounts	17,590,234	12,300,694	—240,100	+217,156	+566,979	+221,786	+246,889	+1,146,188	—174,646	+1,609,616	+1,695,672	+5,289,540
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	2,211,640	...	+1,787,119	+123	+7,253	+3,301	+19,030	+7,592	+3,279	+107,958	+275,985	+2,211,640
TOTAL	50,233,084	23,428,653	+9,338,272	+538,751	+1,191,041	+481,302	+287,689	+731,722	—389,977	+6,411,885	+8,213,746	+26,804,431

No. 93.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DISBURSEMENTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Money Orders	—10,519,085	...	—588,438	—241,938	—146,166	—160,367	—3,472,966	—2,219,115	—1,141,914	—1,282,694	—1,265,487	—10,519,085
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	14,322,715	14,322,999	+3,244,614	+19,310	+216,969	—252,245	+2,120,628	—1,006,879	+653,794	—531,481	—4,464,994	—284
Account Current between Military and Military	634,473	644,594	+289,395	...	...	...	...	...	...	—255,777	—43,739	—10,121
Account Current between Military and Marine, Marine Accounts	508	12,612	—12,104	...	...	...	...	...	...	...	...	—12,104
Account Current between P. W. and Telegraph, Telegraph Accounts	14,186	77,753	—63,567	...	...	...	...	...	...	...	...	—63,567
Account Current between Post Office and Telegraph, Telegraph Account	17,111	49,440	—32,329	...	...	...	...	...	...	...	...	—32,329
Transfers between P. W. Officers	16,828,650	16,828,662	—2,659,519	+39,875	+39,575	+3,004	+151,475	+165,109	+2,212,141	+77,226	—28,898	—12
Transfers between Postal Officers	771,134	772,789	+19,832	—12,531	+8,240	+5,886	+4,644	—13,705	—12,060	+16,444	—18,405	—1,655
Transfers between Telegraph Officers	1,038	1,038	—206	...	...	...	—20	...	...	...	+226	...
Transfers between Indian and Indo-European Telegraph, Telegraph Account	83,009	83,009	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	514	13,159	—12,645	...	...	...	...	...	...	...	...	—12,645
Account between Guaranteed Railways & P. W. D., Guaranteed Railway Accounts	708,991	731,662	—22,671	...	...	...	...	...	...	...	...	—22,671
TOTAL OTHER DEPARTMENTAL ACCOUNTS	33,382,329	33,537,717	+750,800	+46,654	+264,784	—243,355	+2,276,727	—855,475	+2,853,875	—693,588	—4,555,810	—155,388
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	5,423,686	7,560,933	—669,136	—433,760	—618,497	—258,981	—65,263	+634,877	+193,336	—267,332	—652,491	—2,137,247
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,971,272	7,694,223	—3,722,951	...	...	...	...	...	...	...	...	—3,722,951
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	609,358	671,592	—67,150	—6,614	—30,750	—14,246	+132,169	—18,595	—12,324	—12,358	—32,366	—62,234
Accounts Current between Civil and Marine, Civil Accounts	70,516	448,915	—134,280	—75	—72,477	—1,671	+7,523	+35	+9	—1,214	—176,249	—378,399
Accounts between Civil and Military, Civil Accounts	1,206,281	14,123,258	—2,071,477	—327,589	—1,584,751	—156,008	—214,977	—2,048,891	—2,980,694	—1,603,144	—1,929,446	—12,916,977
Accounts between Civil and Public Works, Civil Accounts	12,522,452	17,698,730	+2,016,622	—330,110	—570,551	—220,241	—803,969	—1,296,923	—476,376	—1,781,518	—1,713,212	—5,176,278
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	174,268	—89,767	...	—94[illegible]	—3	—973	—624	—614	—17,732	—63,607	—174,268
TOTAL	23,803,565	48,371,919	—4,738,139	—1,998,148	—2,877,974	—651,150	—945,490	—2,730,121	—3,276,663	—3,683,298	—4,567,371	—24,568,354

No. 94.—An ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the year ended 31st March 1887.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
RECEIPTS— Inland Money Orders (Post Office) .	1,088,527	624,603	699,965	388,864	3,279,307	1,453,119	800,738	1,194,155	1,009,631	10,538,909	...	10,538,909
PAYMENTS— Inland Money Orders (Post Office) .	588,438	241,938	146,166	160,367	3,472,966	2,219,115	1,141,914	1,282,694	1,265,487	10,519,085	...	10,519,085

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1887.

ABSTRACT.

	Net Receipts + Payments— Rx.
INDIA, GENERAL	+8,759,939
CENTRAL PROVINCES	—378,543
BURMA	+350,164
ASSAM	—131,359
BENGAL	—10,474,496
NORTH-WESTERN PROVINCES AND OUDH . . .	—210,262
PUNJAB	+1,417,054
MADRAS	—2,525,190
BOMBAY	+3,203,868
TOTAL .	Rx. +11,175

No. 95.—Other Local Remittances during the year ended 31st March 1887—*continued.*

DETAILS.

	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	4,985,103	4,985,103	...	665,757	665,757	...	2,364,040	2,364,040	...
Forest Remittances	27,489	27,736	— 247	137,342	137,295	+ 47	294,970	293,901	+ 1,069
Mint Remittances	1,342,001	1,342,010	— 9	...	...	...	...	...	...
Miscellaneous Remittances	273,862	273,842	+ 20	...	...	...	...	...	...
Bengal Remittances	2,854,435	2,854,435	...	...	...	...	...	..	...
Remittances to Bank on Account of Ceylon	2,184	9,613	— 7,429	...	...	...	..	...	...
Remittances by Bills—									
Supply Bills since April 1873	35,595	36,643	— 1,048	78,280	78,410	— 130	505,040	496,711	+ 8,329
Foreign Supply Bills	625,459	629,572	— 4,113	58,150	53,400	+ 4,750	320	345	— 25
Remittance Transfer Receipts since April 1873	70,820	73,867	— 3,047	56,258	56,679	— 421	130,920	125,768	+ 5,152
Foreign Remittance Transfer Receipts	425,257	412,536	+ 12,721	26,591	26,915	— 324	42,356	41,170	+ 1,186
Emigrants' Remittance Receipts	3,037	2,857	+ 180	...	...	...	...	...	...
Postal Notes payable	525	237	+ 288	942	875	+ 67	49	22	+ 27
Remittances adjusted on the Central Books—									
Foreign Remittances	16,586,397	7,717,267	+ 8,869,130	36,500	417,874	— 381,374	841,421	378,129	+ 463,292
Central Adjusting Account	235,257	342,133	— 106,876	750	1,908	— 1,158	102,447	231,313	— 128,866
Egyptian Expedition Adjusting Account	1,214	846	+ 368	...	...	...	...	...	...
Quetta Force Adjusting Account	3	3	...	...	...	...	...	...	...
Burma Expeditionary Force Adjusting Account	...	...	...	...	...	...	15	15	...
Stock Note Transfers	1	...	+ 1	...	...	...	...	...	...
Total	27,468,639	18,708,700	+ 8,759,939	1,060,570	1,439,113	— 378,543	4,281,578	3,931,414	+ 350,164

No. 95.—Other Local Remittances during the year ended 31st March 1887—*continued.*

DETAILS.

	Assam.			Bengal.			North-Western Provinces and Oudh.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	362,299	362,299	...	5,976,167	5,976,445	— 278	4,915,591	4,915,591	...
Opium Remittances	...	...	...	1,304,908	1,304,908	...	...	...	...
Customs Remittances	...	...	...	2,195,559	2,195,554	+ 5	...	...	...
Forest Remittances	41,484	42,253	— 769	124,703	126,937	— 2,234	194,670	194,101	+ 569
Judicial Remittances	...	...	...	4,508	4,508	...	...	...	...
Miscellaneous Remittances	...	...	...	...	...	...	131,555	131,563	— 8
REMITTANCES BY BILLS—									
Supply Bills since April 1873	11,390	11,380	+ 10	296,731	288,631	+ 8,100	283,620	287,280	— 3,660
Foreign Supply Bills	391,817	392,044	— 227	1,130	1,355	— 225	2,530	2,552	— 22
Remittance Transfer Receipts since April 1873	29,024	28,927	+ 97	624,504	636,333	— 11,829	377,020	381,801	— 4,781
Foreign Remittance Transfer Receipts	5,268	4,635	+ 633	27,419	26,352	+ 1,067	348,549	363,772	— 15,223
Postal Notes payable	110	55	+ 55	2,010	2,220	— 210	1,352	1,572	— 220
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	166,410	296,714	— 130,304	227,890	10,747,545	— 10,519,655	1,147,849	1,334,201	— 186,352
Central Adjusting Account	927	1,781	— 854	61,396	10,558	+ 50,838	3,214	3,833	— 619
Stock Note Transfers	...	...	...	...	75	— 75	55	1	+ 54
TOTAL	1,008,729	1,140,088	— 131,359	10,846,925	21,321,421	— 10,474,496	7,406,005	7,616,267	— 210,262

No. 95.—OTHER LOCAL REMITTANCES during the year ended 31st March 1887—*continued.*

DETAILS.

	Punjab.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	4,196,312	4,196,312	...	7,447,931	7,447,931	...	10,415,804	10,413,704	+ 2,100
Salt Remittances	...	...	...	1,449,825	1,444,711	+ 5,114	12,500	12,500	...
Customs Remittances	...	...	...	125,012	125,012	...	...	...	...
Forest Remittances	145,860	146,151	— 291	246,201	237,930	+ 8,271	220,573	220,573	...
Mint Remittances	...	...	...	...	...	...	3,638,228	3,634,565	+ 3,663
Miscellaneous Remittances	650	650	...	38,398	38,359	+ 39	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	292,918	289,877	+ 3,041	238,758	241,665	— 2,907	505,856	493,645	+ 12,211
Foreign Supply Bills	136,621	136,021	+ 600	8,610	8,560	+ 50	795,277	782,727	+ 12,550
Remittance Transfer Receipts since April 1873	386,107	394,008	— 7,901	252,866	251,532	+ 1,334	1,004,300	1,006,817	— 2,517
Foreign Remittance Transfer Receipts	185,479	188,210	— 2,731	150,251	154,821	— 4,570	659,343	667,846	— 8,503
Emigrants' Remittance Receipts	...	...	...	5,148	4,388	+ 760	...	...	...
Postal Notes payable	688	643	+ 45	2,458	2,532	— 74	1,096	1,282	— 186
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,430,221	...	+ 1,430,221	1,351,664	4,090,675	— 2,739,011	6,321,832	3,127,780	+ 3,194,052
Central Adjusting Account	17,877	23,792	— 5,915	294,705	88,901	+ 205,804	80,081	89,215	— 9,134
Egyptian Expedition Adjusting Account	...	...	...	...	...	...	1,502	1,870	— 368
Stock Notes Transfers	10	25	— 15	...	...	...	...	...	...
TOTAL	6,792,743	5,375,689	+ 1,417,054	11,611,827	14,137,017	— 2,525,190	23,656,392	20,452,524	+ 3,203,868

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNTS BETWEEN—												
India and Central Provinces—												
India Accounts	68,007	86,087	—18,080	...	...	...	...	...	...	...	...	—32
Central Provinces Accounts	85,461	67,413	...	+18,048	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	77,529	181,442	—103,913	...	...	...	...	...	...	...	...	—12
Burma Accounts	181,428	77,527	...	...	+103,901	...	...	...	...	...	...	
India and Assam—												
India Accounts	20,498	157,304	—136,806	...	...	...	...	...	...	...	...	+10
Assam Accounts	155,488	18,672	...	...	...	+136,816	...	...	...	...	...	
India and Bengal—												
India Accounts	861,389	1,108,448	—247,059	...	...	...	...	...	...	...	...	+11
Bengal Accounts	1,108,629	861,559	...	...	...	...	+247,070	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	883,616	1,192,840	—309,224	...	...	...	...	...	...	...	...	—90
N.-W. Provinces & Oudh Accounts	1,192,831	883,697	...	...	...	...	...	+309,134	...	...	...	
India and Punjab—												
India Accounts	679,930	853,749	—173,819	...	...	...	...	...	...	...	...	+8
Punjab Accounts	851,308	677,481	...	...	...	...	...	...	+173,827	...	...	
India and Madras—												
India Accounts	594,652	110,552	+484,100	...	...	...	...	...	...	...	...	—18
Madras Accounts	110,211	594,329	...	...		...	...	...	...	—484,118	...	
India and Bombay—												
India Accounts	3,950,616	201,201	+3,749,415	...	...	...	...	...	...	...	...	+1
Bombay Accounts	200,896	3,950,310	...	...	...	...	...	...	...	...	—3,749,414	
Central Provinces and Burma—												
Central Provinces Accounts	485	964	...	—479	...	...	...	...	...	...	...	...
Burma Accounts	964	485	...	...	+479	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	...	31	...	—31	...	...	...	...	...	...	...	...
Assam Accounts	31	...	...	...	...	+31	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	4,077	56,155	...	—52,078	...	...	...	...	...	...	...	...
Bengal Accounts	56,604	4,526	...	...	...	...	+52,078	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	27,934	6,290	...	+21,644	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	6,290	27,934	...	...	...	...	...	—21,644	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	2,787	1,415	...	+1,372	...	...	...	...	...	...	...	...
Punjab Accounts	1,420	2,792	...	...	...	...	...	...	—1,372	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	17,402	2,445	...	+14,957	...	...	...	...	...	...	...	...
Madras Accounts	2,445	17,402	...	...	...	...	...	...	...	—14,957	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	27,702	11,825	...	+15,877	...	...	...	—	...	...	...	...
Bombay Accounts	11,822	27,699	...	...	...	...	...	—	...	...	—15,877	
Burma and Assam—												
Burma Accounts	2,865	746	...	...	+2,119	...	...	...	...	...	...	...
Assam Accounts	764	2,882	...	...	...	—2,118	...	...	...	...	...	+1
Burma and Bengal—												
Burma Accounts	11,744	4,104	...	...	+7,640	...	...	...	—	...	...	...
Bengal Accounts	4,177	11,818	...	...	...	...	—7,641	...	...	...	...	—1
Burma and N.-W. Provinces & Oudh—												
Burma Accounts	31,893	3,822	...	...	+28,071	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	4,051	32,122	...	...	...	...	...	—28,071	...	...	...	
Burma and Punjab—												
Burma Accounts	18,383	2,983	...	...	+15,400	...	...	...	...	...	...	...
Punjab Accounts	2,934	18,334	...	...	...	...	...	...	—15,400	...	...	
Burma and Madras—												
Burma Accounts	42,759	17,262	...	...	+25,497	...	...	...	...	...	...	...
Madras Accounts	24,761	50,283	...	...	...	...	...	...	...	—25,522	...	—25
Burma and Bombay—												
Burma Accounts	36,050	2,188	...	...	+33,862	...	...	...	...	...	...	...
Bombay Accounts	2,147	36,009	...	...	...	...	...	...	...	...	—33,862	
Assam and Bengal—												
Assam Accounts	8,095	403,158	...	...	...	—395,063	...	...	...	...	...	...
Bengal Accounts	403,459	8,397	...	...	...	...	+395,062	...	...	...	...	—1
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	6,984	174	...	...	...	+6,810	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	174	6,984	...	...	...	...	...	—6,810	...	...	...	
Assam and Punjab—												
Assam Accounts	1,606	467	...	...	...	+1,139	...	...	...	...	...	...
Punjab Accounts	467	1,606	...	...	...	...	...	...	—1,139	...	...	
Carried over .	11,785,765	11,785,913	+3,244,614	+19,310	+216,969	—252,385	+686,569	+252,609	+155,916	—524,597	—3,799,153	—148

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	11,785,765	11,785,913	+3,244,614	+19,310	+216,969	—252,385	+686,569	+252,609	+155,916	—524,597	—3,799,153	—148
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNTS BETWEEN—												
Assam and Madras—												
Assam Accounts	95	399	...	...	...	—304	...	...	...	...	...	...
Madras Accounts	398	94	...	...	...	...	...	...	...	+304	...	
Assam and Bombay—												
Assam Accounts	495	51	...	...	...	+444	...	...	...	...	...	...
Bombay Accounts	51	495	...	...	...	...	...	...	...	...	—444	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,386,198	52,473	...	...	...	...	+1,333,725	...	...	...	...	—138
N.-W. Provinces & Oudh Accounts	52,550	1,386,413	...	...	...	...	...	—1,333,863	...	...	...	
Bengal and Punjab—												
Bengal Accounts	4,891	3,038	...	...	...	...	+1,853	...	...	...	...	...
Punjab Accounts	3,094	4,947	...	...	...	...	...	...	—1,853	...	...	
Bengal and Madras—												
Bengal Accounts	51,317	7,921	...	...	...	...	+43,396	...	...	...	...	...
Madras Accounts	8,040	51,436	...	...	...	...	...	...	...	—43,396	...	
Bengal and Bombay—												
Bengal Accounts	56,336	1,251	...	...	...	...	+55,085	...	...	...	...	+3
Bombay Accounts	1,466	56,548	...	...	...	...	...	...	...	...	—55,082	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	109,467	94,583	...	...	...	...	...	+14,884	...	...	...	...
Punjab Accounts	94,443	109,327	...	...	...	...	...	...	—14,884	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	3,261	16,190	...	...	...	...	...	—12,929	...	...	...	...
Madras Accounts	16,190	3,261	...	...	...	...	...	...	...	+12,929	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	98,971	26,551	...	...	...	...	...	+72,420	...	...	...	...
Bombay Accounts	26,408	98,828	...	...	...	...	...	...	...	...	—72,420	
Punjab and Madras—												
Punjab Accounts	3,896	1,904	...	...	...	...	...	...	+1,992	...	...	...
Madras Accounts	1,899	3,891	...	...	...	...	...	...	...	—1,992	...	
Punjab and Bombay—												
Punjab Accounts	525,886	13,263	...	...	...	...	...	...	+512,623	...	...	...
Bombay Accounts	13,262	525,885	...	...	...	...	...	...	...	...	—512,623	

Madras and Bombay—												
Madras Accounts . . .	51,807	26,536	...	...	...	...	...	...	...	+25,271	...	
Bombay Accounts . . .	26,529	51,801	...	...	...	...	...	...	...	...	—25,272	—1
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	14,322,715	14,322,999	+3,244,614	+19,310	+216,969	—252,245	+2,120,628	—1,006,879	+653,794	—531,481	—4,464,994	—284
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	261,466	26,333	+235,133	...	...	...	...	...	...	...	...	
Military, Madras . . .	33,179	276,330	...	...	...	...	...	...	...	—243,151	...	—8,018
Military, Bengal, and Military, Bombay—												
Military, Bengal	131,148	76,886	+54,262	...	...	...	...	...	...	...	...	
Military, Bombay . . .	78,177	132,917	...	...	...	...	...	...	...	...	—54,740	—478
Military, Madras, and Military, Bombay—												
Military, Madras . . .	62,347	74,973	...	...	...	...	...	...	...	—12,626	...	
Military, Bombay . . .	68,156	57,155	...	...	...	...	...	...	...	...	+11,001	—1,625
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . . .	634,473	644,594	+289,395	...	...	...	...	...	...	—255,777	—43,739	—10,121
ACCOUNT CURRENT BETWEEN MILITARY AND MARINE—												
ACCOUNT BETWEEN—												
Military, Bengal, and Marine—												
Military Accounts . . .	12,612	508	+12,104	...	...	...	...	...	...	...	...	
Marine Accounts . . .	508	12,612	—12,104	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Military Accounts .	12,612	508	+12,104	...	...	...	...	...	...	...	...	+12,104
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Marine Accounts .	508	12,612	—12,104	...	...	...	...	...	...	...	...	—12,104
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Net . .			...	...	...	...	...	...	...	...	...	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	36,094	7,143	+28,951	...	...	...	...	...	...	...	...	—34,616
Telegraph Accounts . . .	14,186	77,753	—63,567	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	2,513	62	...	+2,451	...	...	...	...	...	...	...	+ 2,451
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	2,685	45	...	...	+2,640	...	...	...	...	...	...	+2,640
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	494	3	...	...	...	+491	...	...	...	...	...	+491
Public Works, Bergal, and Telegraph—												
Public Works Accounts . .	9,382	1,230	...	...	...	...	+8,152	...	...	...	...	+8,152
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	2,781	104	...	...	...	...	...	+2,677	...	...	...	+2,677
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	15,924	3,254	...	...	...	...	...	...	+12,670	...	...	+12,670
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	3,648	227	...	...	...	...	...	...	...	+3,421	...	+3,421
Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	2,853	949	...	...	...	...	...	...	...	...	+1,904	+1,904
TOTAL ACCT. CURRENT BETWEEN P. W. & TELEGRAPH. — Public Works Accounts . . .	76,374	13,017	+28,951	+2,451	+2,640	+491	+8,152	+2,677	+12,670	+3,421	+1,904	+63,357
Telegraph Accounts .	14,186	77,753	—63,567	...	...	...	...	...	...	...	...	—63,567
Net . . .			—34,616	+2,451	+2,640	+491	+8,152	+2,677	+12,670	+3,421	+1,904	—210

ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	70	1,059	—989	...	...	...	...	...	...	...	...	—33,318
Telegraph Accounts . . .	17,111	49,440	—32,329	...	...	...	...	...	...	...	...	
Post Office, C. Provs., and Telegraph—												
Post Office Accounts . . .	26	970	...	—944	...	...	...	...	...	...	...	—944
Post Office, Burma, and Telegraph—												
Post Office Accounts . . .	284	567	...	...	—283	...	...	...	...	...	...	—283
Post Office, Assam, and Telegraph—												
Post Office Accounts . . .	81	879	...	...	...	—798	...	...	...	...	...	—798
Post Office, Bengal, and Telegraph—												
Post Office Accounts . . .	48,572	4,039	...	...	...	...	+44,533	...	...	...	...	+44,533
Post Office, N.-W. Provinces & Oudh, and Telegraph—												
Post Office Accounts . . .	126	2,689	...	...	...	...	...	—2,563	...	...	...	—2,563
Post Office, Punjab, and Telegraph—												
Post Office Accounts . . .	39	2,293	...	...	...	...	...	...	—2,254	...	...	—2,254
Post Office, Madras, and Telegraph—												
Post Office Accounts . . .	146	3,040	...	...	...	...	...	...	...	—2,894	...	—2,894
Post Office, Bombay, and Telegraph—												
Post Office Accounts . . .	97	1,575	...	...	...	...	...	...	...	...	— 1,478	—1,478
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts .	49,441	17,111	—989	—944	—283	—798	+44,533	—2,563	—2,254	—2,894	—1,478	+32,330
Telegraph Accounts .	17,111	49,440	—32,329	...	...	...	...	...	...	...	...	—32,329
Net . .			—33,318	—944	—283	—798	+44,533	—2,563	—2,254	—2,894	—1,478	+1
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	864,107	1,398,155	—16,463	+36	—16,018	— 5,695	+47,416	—18,309	—32,866	—485,573	—6,576	—534,048
Irrigation Branch	744,041	277,219	—8,603	...	+14,227	...	—70,857	+42,917	+13,714	+478,351	—2,927	+466,822
Railway Revenue	3,159,371	2,940,075	+334,311	—17,264	—28,518	—3,566	+44,112	—23,380	+819	—2,451	—84,767	+219,296
Railway Capital	12,061,131	12,213,213	—2,968,764	+57,103	+69,884	+12,265	+130,804	+163,881	+2,230,474	+86,899	+65,372	—152,082
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS .	16,828,650	16,828,662	—2,659,519	+39,875	+39,575	+3,004	+151,475	+165,109	+2,212,141	+77,226	—28,898	—12
TRANSFERS BETWEEN POSTAL OFFICERS	771,134	772,789	+19,832	—12,531	+8,240	+5,886	+4,644	—13,705	—12,060	+16,444	—18,405	—1,655
TRANSFERS BETWEEN TELEGRAPH OFFICERS	1,038	1,038	—206	...	...	...	—20	...	...	—	+226	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH . . .	83,009	83,009	...	...	...	...	...	...	...	...	—	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	13,069	424	+12,645	...	...	...	...	...	...	...	...	...
Telegraph Accounts	514	13,159	—12,645	...	...	...	...	...	...	...	...	
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. — Guaranteed Rys. Account.	13,069	424	+12,645	...	...	...	...	...	...	...	...	+12,645
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. — Telegraph Accounts.	514	13,159	—12,645	...	...	...	...	...	...	...	...	—12,645
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. — Net.	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	708,991	731,662	—22,671	...	...	...	...	...	...	...	...	—443,267
Public Works Accounts	150,633	571,229	—420,596	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	52,895	64,202	...	—11,307	...	...	...	...	...	...	...	—11,307
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	3	2,358	...	...	...	...	—2,355	...	...	...	...	—2,355
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts	98,042	15,878	...	...	...	...	...	+82,164	...	...	...	+82,164
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	16,975	14,587	...	...	...	...	...	...	+2,388	...	...	+2,388
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	39,641	327	...	...	...	...	...	...	...	+39,314	...	+39,314
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	375,568	42,434	...	...	...	...	...	...	...	...	+333,134	+333,134
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. — Guaranteed Rys. Accounts	708,991	731,662	—22,671	...	...	...	...	...	...	...	...	—22,671
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. — P. W. Accounts	733,757	711,015	—420,596	—11,307	...	...	—2,355	+82,164	+2,388	+39,314	+333,134	+22,742
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. — Net			—443,267	—11,307	...	...	—2,355	+82,164	+2,388	+39,314	+333,134	+71

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,129,980	255,487	+874,493	...	...	...	...	...	...	...	...	+205,357
Post Office Accounts	161,621	830,757	—669,136	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	369,648	48,176	...	+321,472	...	...	...	...	...	...	...	—112,288
Post Office Accounts	57,459	491,219	...	—433,760	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	642,398	25,589	...	...	+616,809	...	...	...	...	...	...	— 1,688
Post Office Accounts	9,530	628,027	...	...	—618,497	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	286,271	30,056	...	...	...	+256,215	...	...	...	...	...	— 2,766
Post Office Accounts	30,876	289,857	...	...	...	—258,981	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	1,496,573	1,474,803	...	...	...	...	+21,770	...	...	...	...	—43,493
Post Office Accounts	1,507,254	1,572,517	...	...	...	...	—65,263	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	690,324	1,315,905	...	...	...	...	...	—625,581	...	...	...	+9,296
Post Office Accounts	1,323,602	688,725	...	...	...	...	...	+634,877	...	...	...	
Punjab and Post Office—												
Civil Accounts	481,172	687,185	...	...	...	...	...	...	—206,013	...	...	—12,677
Post Office Accounts	690,780	497,444	...	...	...	...	...	...	+193,336	...	...	
Madras and Post Office—												
Civil Accounts	797,283	727,430	...	...	...	...	...	...	...	+69,853	...	— 197,479
Post Office Accounts	732,353	999,085	...	...	...	...	...	...	...	—267,332	...	
Bombay and Post Office—												
Civil Accounts	1,530,443	737,033	...	...	...	...	...	...	...	...	+793,410	+140,919
Post Office Accounts	910,211	1,562,702	...	...	...	...	...	...	...	...	—652,491	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	7,424,092	5,301,664	+874,493	+321,472	+616,809	+256,215	+21,770	—625,581	—206,013	+69,853	+793,410	+2,122,428
Post Office Accounts	5,423,686	7,560,933	—669,136	—433,760	—618,497	—258,981	—65,263	+634,877	+193,336	—267,332	—652,491	—2,137,247
Net			+205,357	—112,288	—1,688	—2,766	—43,493	+9,296	—12,677	—197,479	+140,919	—14,819

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	93,428	160,578	—67,150	...	...	...	...	...	...	...	...	+133
Telegraph Accounts	157,672	90,389	+67,283	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,090	9,704	...	—6,614	...	...	...	...	...	...	...	...
Telegraph Accounts	9,704	3,090	+6,614	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	63,360	94,110	...	...	—30,750	...	...	...	...	...	...	+776
Telegraph Accounts	93,696	62,170	+31,526	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	6,263	20,509	...	...	...	—14,246	...	...	...	...	...	—66
Telegraph Accounts	20,518	6,338	+14,180	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	161,252	29,083	...	...	...	...	+132,169	...	...	...	...	—57
Telegraph Accounts	28,948	161,174	—132,226	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	19,152	37,747	...	...	...	...	...	—18,595	...	...	...	+16
Telegraph Accounts	37,731	19,120	+18,611	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	25,688	38,012	...	...	...	...	...	...	—12,324	...	...	—19
Telegraph Accounts	37,977	25,672	+12,305	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	65,381	77,739	...	...	...	...	...	...	...	—12,358	...	+14
Telegraph Accounts	77,739	65,367	+12,372	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	171,744	204,110	...	...	...	...	...	...	...	...	—32,366	—483
Telegraph Accounts	204,033	172,150	+31,883	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	609,358	671,592	—67,150	—6,614	—30,750	—14,246	+132,169	—18,595	—12,324	—12,358	—32,366	—62,234
Telegraph Accounts	668,018	605,470	+62,548	...	...	...	...	...	...	...	...	+62,548
Net			—4,602	—6,614	—30,750	—14,246	+132,169	—18,595	—12,324	—12,358	—32,366	+314

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—

ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	8,762	143,042	—134,280	...	...	...	...	...	...	...	...	—95
Marine Accounts	142,597	8,412	+134,185	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	...	75	...	—75	...	...	...	...	...	...	...	...
Marine Accounts	75	...	+75	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	4,411	76,888	...	...	—72,477	...	...	...	...	...	...	+2,342
Marine Accounts	78,657	3,838	+74,819	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	36	1,707	...	...	...	—1,671	...	...	...	...	...	+250
Marine Accounts	1,957	36	+1,921	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	39,467	31,944	...	...	...	...	+7,523	...	...	...	...	+774
Marine Accounts	46,578	53,327	—6,749	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Marine—												
Civil Accounts	35	...	...	...	...	...	...	+35	...	...	...	...
Marine Accounts	...	35	—35	...	...	...	...	...	...	...	...	
Punjab and Marine—												
Civil Accounts	9	...	...	...	...	...	...	...	+9	...	...	...
Marine Accounts	...	9	—9	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	2,048	3,262	...	...	...	...	...	...	...	—1,214	...	...
Marine Accounts	3,257	2,043	+1,214	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	15,748	191,997	...	...	...	...	...	...	...	...	—176,249	+1,316
Marine Accounts	193,229	15,664	+177,565	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	70,516	448,915	—134,280	—75	—72,477	—1,671	+7,523	+35	+9	—1,214	—176,249	—378,399
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Marine Accounts	466,350	83,364	+382,986	...	...	...	...	...	...	...	...	+382,986
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Net			+248,706	—75	—72,477	—1,671	+7,523	+35	+9	—1,214	—176,249	+4,587

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	198,704	1,488,760	−1,290,056	...	...	...	...	...	...	...	...	+9,783
Military Accounts	1,499,789	199,950	+1,299,839	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	6,796	116,346	...	−109,550	...	...	...	...	...	...	...	+2,080
Military Accounts	118,882	7,252	+111,630	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	132,940	118,896	...	...	+14,044	...	...	...	...	...	...	+4,909
Military Accounts	103,953	113,088	−9,135	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	17,218	172,756	...	...	...	−155,538	...	...	...	...	...	−1,447
Military Accounts	171,887	17,796	+154,091	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	28,591	228,030	...	...	...	...	−199,439	...	...	...	...	+1,350
Military Accounts	227,409	26,620	+200,789	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	97,905	2,125,859	...	...	...	...	...	−2,027,954	...	...	...	+9,634
Military Accounts	2,134,256	96,668	+2,037,588	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	100,486	3,074,073	...	...	...	...	...	...	−2,973,587	...	...	−3,578
Military Accounts	3,077,260	107,251	+2,970,009	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	475	415	...	...	...	...	...	...	...	+60	...	...
Military Accounts	415	475	−60	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,519	37,029	...	...	...	...	...	...	...	...	− 34,510	+1,555
Military Accounts	38,873	2,808	+36,065	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	40,514	426,437	−385,923	...	...	...	...	...	...	...	...	+12,017
Military Accounts	429,983	32,043	...	...	...	...	...	...	...	+397,940	...	
Central Provinces and Military, Madras—												
Civil Accounts	2,602	198,296	...	−195,694	...	...	...	...	...	...	...	+273
Military Accounts	198,579	2,612	...	...	...	...	...	...	...	+195,967	...	

Burma and Military, Madras—												
Civil Accounts	182,204	1,758,885	...	...	—1,576,681	...	...	...	...	...	...	+42,843
Military Accounts	1,785,653	166,129	...	...	...	...	...	...	...	+1,619,524	...	
Assam and Military, Madras—												
Civil Accounts	...	470	...	...	...	—470	...	...	...	...	...	+17
Military Accounts	487	...	...	...	...	...	...	...	...	+487	...	
Bengal and Military, Madras—												
Civil Accounts	564	13,514	...	...	...	...	—12,950	...	...	...	...	+899
Military Accounts	14,197	348	...	...	...	...	...	...	...	+13,849	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	35	13,169	...	...	...	...	...	—13,134	...	...	...	+3,260
Military Accounts	16,494	100	...	...	...	...	...	...	...	+16,394	...	
Punjab and Military, Madras—												
Civil Accounts	6	7,641	...	...	...	...	...	...	—7,635	...	...	+580
Military Accounts	8,938	723	...	...	...	...	...	...	...	+8,215	...	
Madras and Military, Madras—												
Civil Accounts	101,284	1,704,808	...	...	...	...	...	...	...	—1,603,524	...	+6,031
Military Accounts	1,715,030	105,475	...	...	...	...	...	...	...	+1,609,555	...	
Bombay and Military, Madras—												
Civil Accounts	4,908	115,659	...	...	...	...	...	...	...	...	—110,751	+3,731
Military Accounts	119,532	5,050	...	...	...	...	...	...	...	+114,482	...	
India and Military, Bombay—												
Civil Accounts	80,897	476,395	—395,498	...	...	...	...	...	...	...	...	—3,027
Military Accounts	471,609	79,138	...	...	...	...	...	...	...	...	+392,471	
Central Provinces and Military, Bombay—												
Civil Accounts	6,652	28,997	...	—22,345	...	...	...	...	...	...	...	+385
Military Accounts	29,406	6,676	...	...	...	...	...	...	...	...	+22,730	
Burma and Military, Bombay—												
Civil Accounts	19,960	42,074	...	...	—22,114	...	...	...	...	...	...	+741
Military Accounts	40,667	17,812	...	...	...	...	...	...	...	...	+22,855	
Bengal and Military, Bombay—												
Civil Accounts	9	2,597	...	...	...	...	—2,588	...	...	...	...	+129
Military Accounts	2,753	36	...	...	...	...	...	...	...	...	+2,717	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	47	7,850	...	...	...	...	...	—7,803	...	...	...	+480
Military Accounts	8,335	52	...	...	...	...	...	...	—	...	+8,283	
Punjab and Military, Bombay—												
Civil Accounts	533	5	...	...	...	...	...	...	+528	...	...	...
Military Accounts	5	533	...	...	...	...	...	...	...	...	—528	
Madras and Military, Bombay—												
Civil Accounts	1,347	1,027	...	...	...	...	...	...	...	+320	...	...
Military Accounts	1,027	1,347	...	...	...	...	...	...	...	...	—320	
Bombay and Military, Bombay—												
Civil Accounts	179,085	1,963,270	...	...	...	...	...	...	...	...	—1,784,185	+2,716
Military Accounts	1,958,690	171,789	...	...	...	...	...	...	...	...	+1,786,901	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. — Civil Accounts	1,206,281	14,123,258	—2,071,477	—327,589	—1,584,751	—156,008	—214,977	—2,048,891	—2,980,694	—1,603,144	—1,929,446	—12,916,977
Military Accounts	14,174,109	1,161,771	+6,800,816	...	...	...	...	...	...	+3,976,413	+2,235,109	+13,012,338
Net			+4,729,339	—327,589	—1,584,751	—156,008	—214,977	—2,048,891	—2,980,694	+2,373,269	+305,663	+95,361

No. 96.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1887—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,718,009	3,701,387	+2,016622	...	...	...	...	...	...	...	...	+1,776,522
P. W. Accounts	5,753,243	5,993,343	—240,100	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	234,307	564,417	...	—330,110	...	...	...	...	...	...	...	—112,954
P. W. Accounts	394,101	176,945	...	+217,156	...	...	...	..	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	316,240	886,791	...	...	—570,551	...	...	...	...	...	...	—3,572
P. W. Accounts	880,773	313,794	...	...	+566,979	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	20,732	240,973	...	...	...	—220,241	...	...	...	...	...	+1,545
P. W. Accounts	242,150	20,364	...	...	...	+221,786	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,465,539	2,269,508	...	...	...	...	—803,969	...	...	...	...	—557,080
P.-W. Accounts	1,711,107	1,464,218	...	...	...	...	+246,889	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	984,776	2,281,699	...	...	...	...	...	—1,296,923	...	...	...	—150,735
P.-W. Accounts	1,882,659	736,471	...	...	...	...	...	+1,146,188	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	1,954,801	2,431,177	...	...	...	...	...	...	—476,376	...	...	—651,022
P. W. Accounts	2,410,334	2,584,980	...	...	...	...	...	...	—174,646	...	...	
Madras and P. W. Dept.—												
Civil Accounts	263,292	2,044,810	...	...	...	...	...	...	...	—1,781,518	...	—171,902
P. W. Accounts	2,071,299	461,683	...	...	...	...	...	...	...	+1,609,616	...	

Bombay and P. W. Dept.—												
Civil Accounts	1,564,756	3,277,968	...	...	...	...	...	...	...	...	—1,713,212	—17,540
P. W. Accounts	2,244,568	548,896	...	...	...	...	...	...	...	...	+1,695,672	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	12,522,452	17,698,730	+2,016,622	—330,110	—570,551	—220,241	—803,969	—1,296,923	—476,376	—1,781,518	—1,713,212	—5,176,278
P. W. Accts.	17,590,234	12,300,694	—240,100	+217,156	+566,979	+221,786	+246,889	+1,146,188	—174,646	+1,609,616	+1,695,672	+5,289,540
Net . .			+1,776,522	—112,954	—3,572	+1,545	—557,080	—150,735	—651,022	—171,902	—17,540	+113,262
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	8,271	337,861	—329,590	...	...	...	...	...	...	...	...	—4,052,541
Guaranteed Railways Accounts .	3,971,272	7,694,223	—3,722,951	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh & Guaranteed Railways—												
Civil Accounts	622,370	418,847	...	...	...	...	...	+203,523	...	...	...	+203,523
Punjab and Guaranteed Railways—												
Civil Accounts	10,006	22,603	...	...	...	...	...	...	—12,597	...	...	—12,597
Madras and Guaranteed Railways—												
Civil Accounts	1,358,174	710,129	...	...	...	...	...	...	...	+648,045	...	+648,045
Bombay and Guaranteed Railways—												
Civil Accounts	5,699,820	2,486,250	...	...	...	...	...	...	...	...	+3,213,570	+3,213,570
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts .	7,698,641	3,975,690	—329,590	...	...	...	...	+203,523	—12,597	+648,045	+3,213,570	+3,722,951
Guaranteed Railways Accounts .	3,971,272	7,694,223	—3,722,951	...	...	...	...	...	...	...	...	—3,722,951
Net . . .			—4,052,541	...	...	...	...	+203,523	—12,597	+648,045	+3,213,570	...

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1887.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	293	...	...	...	...	...	...	...	...	293	...	293
Military	...	...	...	...	...	...	...	...	419	419	...	419
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	10	...	...	...	...	...	...	4	7	21	...	21
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	...	1	...	...	...	1	...	1
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	152,945	152,945	...	152,945
Little Basses Light Vessel dues	96	...	1,623	...	8,161	...	...	666	2,187	12,733	...	12,733
Balances of Shipping Masters' Accounts	...	...	45	...	1,281	...	...	198	473	1,997	...	1,997
Expedition to South Africa (Military)	798	...	...	...	...	...	...	681	16	1,495	...	1,495
Expeditions to Egypt—												
Marine	221	...	...	...	...	...	...	...	...	221	...	221
Military	...	...	...	...	...	...	...	...	24,419	24,419	...	24,419
Miscellaneous—												
Civil	129	...	4	...	11	2	2	...	1	149	...	149
Military	230	...	...	...	...	...	...	431	1,942	2,603	...	2,603
Marine	18	...	...	...	...	...	...	...	...	18	...	18
TOTAL	1,795	...	1,672	...	9,453	3	2	1,980	182,409	197,314	...	197,314
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Discharge of the Principal of the Indian transfer loan of 22nd April 1854	1,117,335	...	...	...	...	...	...	...	...	1,117,335	...	1,117,335
Advances in England to Agents of the Indian Civil Funds	...	...	...	...	...	...	...	2,441	...	2,441	...	2,441
Bills drawn by the Mission to the Court of Persia	46,522	...	...	...	...	...	...	...	...	46,522	...	46,522
Family and Miscellaneous remittances made by means of rolls—												
Civil	...	...	..	...	512	...	...	...	...	512	...	512
Military	182,401	...	...	...	...	...	...	79,772	73,419	335,592	...	335,592
Family allotments—												
Civil	364	...	...	...	10	...	...	...	...	374	...	374
Military	446	...	...	...	...	...	...	...	161	607	...	607
Public Works	525	63	...	...	179	100	2,076	180	...	3,123	...	3,123
Marine	557	...	...	...	...	...	...	...	...	557	...	557
Remittances by Administrators General	31,688	...	...	...	...	...	...	...	...	31,688	...	31,688

East Indian Railway Company: Advances in England for purchase of stores, &c.	329,975	...	...	...	...	...	...	...	...	329,975	...	329,975
Rajputana-Malwa Railway: Ditto	56,598	...	...	...	...	...	...	...	...	56,598	...	56,598
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	389	40	5,433	307	5,404	1,862	554	6,254	17,257	37,500	...	37,500
Ditto ditto Public Works	378	20	...	2,994	1,889	5,131	449	15,346	754	26,961	...	26,961
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Native States, &c—												
Civil	12,782	...	77	...	442	29	167	1,176	1,163	15,836	...	15,836
Military	...	...	...	...	...	...	...	150	...	150	...	150
Public Works	...	...	...	...	—178	75	...	...	...	—103	...	—103
Stamps on Military Commissions	33	...	...	...	...	...	...	16	11	60	...	60
Miscellaneous—												
Civil	2,425	...	61	...	1,319	311	108	124	219	4,567	...	4,567
Military	981	...	...	...	...	...	...	519	533	2,033	...	2,033
Public Works	6	...	10	...	...	81	—77	...	59	79	...	79
Marine	1,919	...	...	...	...	...	...	...	...	1,919	...	1,919
TOTAL	1,785,324	123	5,581	3,301	9,577	7,589	3,277	105,978	93,576	2,014,326	...	2,014,326
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	60,684	60,684
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	21,883	21,883
Ditto ditto to retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	805	805
Expedition to South Africa	...	...	...	...	...	...	...	...	...	...	17	17
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	83,993	83,993
Defence works at Aden	...	...	...	...	...	...	...	...	...	...	12,000	12,000
Miscellaneous	...	...	...	...	...	...	...	...	...	...	9,915	9,915
TOTAL	...	...	...	...	...	...	...	...	...	...	189,297	189,297
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	23,035	23,035
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	973	973
Miscellaneous	...	...	...	...	...	...	...	...	...	...	21,554	21,554
TOTAL	...	...	...	...	...	...	...	...	...	...	45,562	45,562
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,787,119	123	7,253	3,301	19,030	7,592	3,279	107,958	275,985	2,211,640	234,859	2,446,499

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1887—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
Disbursements.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*£*	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	52,112	...	278	...	...	...	...	4,182	19	56,591	...	56,591
Military	...	...	...	...	...	...	...	...	4,266	4,266	...	4,266
Marine	3,598	...	...	...	...	...	...	...	...	3,598	...	3,598
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,647	...	...	...	...	...	...	10,354	3,739	21,740	...	21,740
Ditto ditto to Naval and Greenwich Hospital Pensioners	...	...	...	...	...	...	...	9	9	18	...	18
Ditto ditto to retired Hong-Kong Police	...	...	...	...	32	70	612	35	43	792	...	792
Little Basses Light Vessel dues	96	...	12	...	74	...	...	41	15	238	...	238
Balances of Shipping Masters' Accounts	...	...	55	...	...	...	...	7	20	82	...	82
Expedition to South Africa, Military	...	...	...	...	...	...	...	241	...	241	...	241
Expeditions to Egypt—												
Military	...	...	...	...	...	...	...	9	52,447	52,456	...	52,456
Marine	563	...	...	...	...	...	...	...	...	563	...	563
Hodeida and Kamaran Agency	240	...	...	...	...	...	...	...	...	240	...	240
Miscellaneous—												
Civil	637	...	26	...	1	...	2	90	12	768	...	768
Military	2,968	...	...	...	...	...	...	2,158	2,618	7,744	...	7,744
Marine	1,529	...	...	...	...	...	...	...	...	1,529	...	1,529
TOTAL	69,390	...	371	...	107	70	614	17,126	63,188	150,866	...	150,866
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	12	...	...	...	...	...	...	485	...	497	...	497
Family Allotments—												
Civil	50	...	...	...	...	...	...	...	...	50	...	50
Military	5	...	...	...	...	...	...	...	...	5	...	5
Marine	41	...	...	...	...	...	...	...	...	41	...	41
Remittances by Administrators General—												
Civil	48	...	...	...	...	...	...	...	...	48	...	48
Military	...	...	...	...	...	...	...	1	...	1	...	1
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Native States, &c.	267	...	...	...	...	...	...	...	59	326	...	326

Stamps on Military Commissions	3	...	...	...	...	...	...	...	...	3	...	3
Miscellaneous—												
Civil	19,576	...	577	3	866	229	...	58	138	21,447	...	21,447
Military	109	...	...	...	...	...	...	53	222	384	...	384
Public Works	257	...	...	...	...	325	...	9	...	591	...	591
Marine	9	...	...	...	...	...	...	...	...	9	...	9
TOTAL	20,377	...	577	3	866	554	...	606	419	23,402	...	23,402
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	156,663	156,663
Little Basses Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,334	12,334
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	2,404	2,404
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	85	85
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,084	3,084
TOTAL	...	...	...	...	...	...	...	...	...	...	174,570	174,570
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	...	...	...	...	...	...	...	...	...	1,125,972	1,125,972
Advances in England to Agents of the Indian Civil Funds	...	...	...	...	...	...	...	...	...	...	2,441	2,441
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	55,983	55,983
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	360,328	360,328
Family Allotments	...	...	...	...	...	...	...	...	...	...	4,737	4,737
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	52,924	52,924
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	330,948	330,948
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	56,598	56,598
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	64,458	64,458
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	15,349	15,349
Miscellaneous	...	...	...	...	...	...	...	...	...	...	8,866	8,866
TOTAL	...	...	...	...	...	...	...	...	...	...	2,078,604	2,078,604
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	89,767	...	948	3	973	624	614	17,732	63,607	174,268	2,253,174	2,427,442
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
COUNCIL BILLS—												
Secretary of State's Bills paid in India	6,598,973	...	...	...	...	...	...	398,534	5,180,182	12,177,689	...	12,177,689

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1886-87.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1886-87.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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	Page
General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
" " of Town and Bazar Funds	6
" " of Port Funds	8
" " of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—						
Income from land, the property of the Funds	18,184	3,021	189,044	52	24,536	234,837
Stamps—						
Sale of Stamps	...	3,398	...	...	...	3,398
Excise—						
License Fees and Duties	1,880	21,563	38	...	...	23,481
Provincial Rates—						
Rates and Cesses on Lands	147	694	...	...	...	841
Miscellaneous	...	...	...	...	365	365
Assessed Taxes—						
Taxes upon Houses	4,204	33,711	...	...	...	37,915
Licenses on Trades and Professions	7,214	1,855	...	...	...	9,069
Chowkidari Tax	11,835	673	...	...	...	12,508
Octroi	39,908	2,597	...	...	...	42,505
Miscellaneous (including Taxes on Horses and Carriages)	1,001	1,586	...	...	63	2,650
Registration—						
Fees and Miscellaneous	...	229	392	...	...	621
Police—						
Fees, Fines, and Forfeitures	2,752	1,713	6	5	486	4,962
Unclaimed property	10	28	...	...	...	38
Miscellaneous (including Cattle-pound Receipts)	1,767	564	...	...	2,326	4,657
Marine—						
Hire of Vessels	...	...	4,648	496	979	6,123
Sale-proceeds of Vessels and Stores	...	...	326	1,561	..	1,887
Pilotage Receipts	...	...	18,359	22,877	...	41,236
Other Fees and Dues	...	...	243,427	170,722	8,890	423,039
Education—						
School-fees	31	581	...	...	15,058	15,670
Miscellaneous	...	67	...	...	2,845	2,912
Medical—						
Hospital Receipts (including sale of Medicines)	50	327	...	...	...	377
Minor Departments—						
Agriculture—						
Public Gardens	314	33	...	...	...	347
Public Exhibitions and Fairs	...	853	...	...	...	853
Sanitation—						
Conservancy Tax and Fees	11,447	76	...	...	...	11,523
Sales of Manure, &c.	5,280	553	1,058	...	...	6,891
Water-supply—						
Sale of Water	41	...	5,008	1,226	...	6,275
Other Receipts	403	...	...	...	...	403
Interest—						
Interest on Government Securities and other Investments	90	1,373	9,476	307	11,477	22,723
Superannuations—						
Contributions towards pensions, &c.	...	52	...	...	...	52
Miscellaneous—						
Sales of old Materials	110	28	350	169	10	685
Sales of Land and Houses	132	132	915	...	1,600	2,779
Contributions (including Grants-in-aid from Government)	8,385	4,092	47,764	17,052	65,025	143,218
Rents of Houses	1,975	14,598	41,465	252	293	58,583
Sales of Fruit, Grass, &c.	15,507	368	157	...	62	16,094
Miscellaneous	5,390	3,426	52,278	1,787	7,249	70,130
Public Works—						
Tolls and Ferries	...	523	216,391	..	54,323	271,237
Miscellaneous	11	273	33,971	11	5,461	39,727
	138,077	99,887	865,073	216,517	201,057	1,520,611
Deposits and Advances—						
Loans from Government	...	...	821,836	65,426	...	887,262
Loans by Public Subscription	...	...	153,331	...	...	153,331
Sale-proceeds of Investments	...	...	5,563	...	...	5,563
Stock Accounts	...	...	22,998	987	...	23,985
Other Deposits and Advances	341	784	12,310	7,974	6,555	27,964
Total Receipts . Rx.	138,418	100,671	1,881,111	290,904	207,612	2,618,716
Opening Balance* . Rx.	47,665	23,932	255,471	173,122	68,273	568,463
GRAND TOTAL . Rx.	186,083	124,603	2,136,582	464,026	275,885	3,187,179

* The differences between these and the corresponding closing balances of 1885-86 are explained in the detailed accounts.

LOCAL FUNDS for 1886-87.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest—						
Interest upon debt	674	...	225,365	7,962	4,394	238,395
Refunds—						
Refunds of Taxes	691	439	...	386	...	1,516
Miscellaneous Refunds	108	573	80	348	556	1,665
Charges of Collection of Revenue—						
Excise Establishments	44	...	...	...	269	313
Rate and Cess Collecting Establishments	236	2,314	...	9,372	...	11,922
Other Collecting Establishments	998	883	78,826	...	6,596	87,303
General Administration—						
Establishments engaged in General Management and Accounts	12,164	3,225	215,087	4,487	3,422	238,385
Contributions towards Establishment in Government Offices	75	1,692	150	358	207	2,482
Law and Justice—						
Criminal Courts	...	4,675	...	...	...	4,675
Jails	...	803	...	...	...	803
Police—						
Executive Force	19,674	10,898	5,056	2,225	41,223	88,076
Miscellaneous (including Cattle-pounds)	780	1,508	...	51	7,219	9,558
Marine—						
Dockyard and Port Establishments	...	...	111,877	37,390	3,533	152,800
Pilotage Establishments	...	...	13,772	18,960	...	32,732
Ship and Boat Establishments	...	...	35,383	11,792	2,924	50,099
Light-houses and Light-ships	...	...	21,170	6,126	...	27,296
Building, purchase, and repair of Ships	...	...	21,107	20,805	241	42,153
Miscellaneous	...	...	58,508	16,667	767	75,942
Education—						
Inspection	...	38	...	...	33	71
Colleges and Schools	227	4,711	...	...	19,781	24,719
Scholarships and Prizes	...	911	...	...	1,642	2,553
Grants-in-aid	115	3,533	...	...	110	3,758
Medical—						
Professional Establishment	184	20	2,427	1,136	...	3,767
Hospitals and Dispensaries	8,251	4,859	4,050	78	5,791	23,029
Vaccination	1,086	1,611	...	...	24	2,721
Medical Schools	...	575	...	...	...	575
Minor Departments—						
Public Gardens (Establishment and other Charges)	6,030	1,692	...	...	...	7,722
Cemeteries (Establishment and other Charges)	607	14	...	...	...	621
Public Fairs and Exhibitions	...	504	...	...	...	504
Conservancy (Establishment and other Charges)	45,079	16,894	4,177	...	888	67,038
Water-supply (Establishment and other Charges)	1,527	1,414	2,380	...	...	5,321
Statistical Establishments	...	231			600	831
Superannuations—						
Pensions and Gratuities	...	499	1,510	664	92	2,765
Miscellaneous—						
Rents, Rates, and Taxes	35	8	157,823	...	382	158,248
Petty Establishments	218	2,983	...	...	...	3,201
Miscellaneous	13,605	3,758	68,940	3,916	27,313	117,532
Public Works—						
Supervising Establishment, Tools and Plant	407	570	12,676	5,536	229	19,418
Stock not chargeable to any particular work	...	...	4,662	...	...	4,662
Original Works—						
Buildings	12,542	3,535	63,711	1,845	15,998	430,464
Roads		1,851	2,242	261	1,121	
Port Appliances		...	3,432	80,524	...	
Other Works		1,086	212,847	28,808	661	
Maintenance and Repairs—						
Buildings	15,333	1,661	5,380	1,442	122	76,782
Roads		2,702	1,322	1,010	26	
Port Appliances		55	11,814	3,123	...	
Other Works		855	12,837	3,707	5,007	
Petty Construction and Repairs		6,753	2,235	566	832	
	140,690	99,333	1,360,846	269,545	152,003	2,022,417
Deposits and Advances—						
Repayment of loans from Government	...	...	17,081	...	33,096	50,177
Repayment of loans from the public	...	385	182,132	...	7,549	190,066
Investment in Government Securities or otherwise	317	319	127,896	1,360	44,637	174,529
Stock Account	...	...	9,082	...	...	9,082
Other Deposits and Advances	2,012	637	30,386	3,347	3,137	39,519
Total Disbursements . Rx.	143,019	100,674	1,727,423	274,252	240,422	2,485,790
Closing Balance . Rx.	43,064	23,929	409,159	189,774	35,463	701,389
GRAND TOTAL . Rx.	186,083	124,603	2,136,582	464,026	275,885	3,187,179

I.—Account of CANTONMENT FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	2,422	1,542	61	...	278	6,021	6,393	5	1,462	18,184
EXCISE—										
License Fees and Duties	1,849	...	...	...	...	...	...	...	31	1,880
PROVINCIAL RATES—										
Rates and Cesses on Lands	120	...	...	...	...	...	...	...	27	147
ASSESSED TAXES—										
Taxes upon Houses	...	...	664	160	...	...	...	...	3,380	4,204
Licenses on Trades and Professions	903	...	...	...	929	3,545	977	...	860	7,214
Chowkidari Tax	1,918	58	...	...	1,562	3,269	5,023	...	5	11,835
Octroi	6,632	7,436	...	...	...	4,545	14,548	...	6,747	39,908
Miscellaneous (including Taxes on Horses and Carriages)	6	12	62	37	161	220	249	...	254	1,001
POLICE—										
Fees, Fines, and Forfeitures	187	4	307	3	146	553	1,040	58	454	2,752
Unclaimed property	...	...	...	...	...	...	...	...	10	10
Miscellaneous (including Cattle-pound Receipts)	139	215	152	126	187	452	238	74	184	1,767
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	31	31
MEDICAL—										
Hospital Receipts (including sale of Medicines)	1	42	...	...	...	...	...	...	7	50
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	76	...	...	...	...	...	...	...	238	314
Sanitation—										
Conservancy Tax and Fees	742	1,381	489	26	228	3,760	510	48	4,263	11,447
Sales of Manure, &c.	128	170	...	...	...	424	1,307	41	3,210	5,280
Water-supply—										
Sale of Water	41	...	...	...	...	...	..	...	..	41
Other Receipts	...	...	...	...	17	...	386	...	...	403
INTEREST—										
Interest on Government Securities and other Investments	20	...	...	...	...	...	...	..	70	90
MISCELLANEOUS—										
Sales of old Materials	7	...	...	...	...	...	...	...	112	119
Sales of Land and Houses	...	...	...	...	...	...	...	...	132	132
Contributions (including Grants-in-aid from Government)	2,262	1,422	1,502	258	301	639	514	1,007	480	8,385
Rents of Houses	79	544	201	...	...	..	...	...	1,151	1,975
Sales of Fruit, Grass, &c.	243	1,009	1,076	63	827	6,177	4,401	236	1,475	15,507
Miscellaneous	894	227	490	11	38	1,427	1,467	18	818	5,390
PUBLIC WORKS—										
Miscellaneous	...	...	...	...	...	...	...	...	11	11
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	27	293	...	...	...	...	...	...	21	341
TOTAL RECEIPTS . Rx.	18,696	14,355	5,004	684	4,674	31,032	37,053	1,487	25,433	138,418
OPENING BALANCE . Rx.	*4,746	3,168	1,063	167	2,194	15,785	†9,020	146	11,376	47,665
GRAND TOTAL . Rx.	23,442	17,523	6,067	851	6,868	46,817	46,073	1,633	36,809	186,083

* This balance exceeds the closing balance of last year's account by Rx. 117 owing to subsequent adjustments.
† The difference of Rx. 7 between this and the closing balance of 1885-86 is due to subsequent corrections.

Disbursements.										
INTEREST—										
Interest upon debt	...	...	...	...	...	...	...	...	674	674
REFUNDS—										
Refunds of Taxes	...	605	...	...	...	...	...	...	86	691
Miscellaneous Refunds	...	80	...	...	...	..	...	...	28	108
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishment	...	..	...	...	...	...	...	...	44	44
Rate and Cess Collecting Establishments	91	...	...	...	...	...	...	...	145	236
Other Collecting Establishments	12	673	160	...	...	...	...	...	153	998
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,617	602	295	31	618	2,775	4,889	127	1,210	12,164
Contributions towards Establishment in Government Offices	7	...	...	...	...	...	...	...	68	75
POLICE—										
Executive Force	3,668	1,216	...	...	...	5,165	8,070	...	1,555	19,674
Miscellaneous (including Cattle-pounds)	136	147	31	...	...	412	...	19	35	780
EDUCATION—										
Colleges and Schools	...	...	...	...	...	...	...	...	227	227
Grants-in-aid	60	55	..	...	...	...	...	...	...	115
MEDICAL—										
Professional Establishment	184	...	...	...	...	...	...	...		184
Hospitals and Dispensaries	662	645	12	...	620	2,247	1,525	1	2,539	8,251
Vaccination	183	47	...	...	120	258	390	...	88	1,086
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other Charges)	388	540	154	..	65	2,121	2,472	3	287	6,030
Cemeteries (Establishment and other Charges)	49	60	...	...	...	290	208	...	...	607
Conservancy (Establishment and other Charges)	5,180	4,671	2,549	548	1,725	9,360	9,637	919	10,490	45,079
Water-supply (Establishment and other Charges)	149	426	...	...	296	...	336	...	320	1,527
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	...	...	...	...	...	...	...	35	35
Petty Establishments	16	58	...	25	...	...	...	...	119	218
Miscellaneous	3,778	263	394	27	607	3,436	2,817	205	2,078	13,605
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	72	196	...	...	...	...	...	24	115	407
Original Works—										
Buildings	...	418	90	...	...	2,884	1,743	83	5,652	12,542
Roads	200	101	...	...	...			...	123	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	249	285	...	63	...	...		27	624	
Maintenance and Repairs—										
Buildings	103	483	13	...	...	3,863	4,886	...	118	15,333
Roads	1,241	1,555	839	60	954			37	194	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	476	80	24	...	...	...		12	152	
Petty Construction and Repairs	25	1	...	...	57	...		10	150	
DEPOSITS AND ADVANCES—										
Investment in Government Securities or otherwise	317	...	...	...	...	...	...	...	...	317
Other Deposits and Advances	135	245	...	6	...	...	...	...	1,626	2,012
TOTAL DISBURSEMENTS . Rx.	18,998	13,452	4,561	760	5,062	32,811	36,973	1,467	28,935	143,019
CLOSING BALANCE . Rx.	4,444	4,071	1,506	91	1,806	14,006	9,100	166	7,874	43,064
GRAND TOTAL . Rx.	23,442	17,523	6,067	851	6,868	46,817	46,073	1,633	36,809	186,083

II.—Account of TOWN and BAZAR FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	225	...	1,441	...	1,157	...	103	...	95	3,021
STAMPS—										
Sale of Stamps	3,398	...	...	...	...	...	...	...	...	3,398
EXCISE—										
License Fees and Duties	17,378	...	4,185	...	...	...	...	...	...	21,563
PROVINCIAL RATES—										
Rates and Cesses on Lands	210	...	...	...	484	...	...	...	...	694
ASSESSED TAXES—										
Taxes upon Houses	238	...	3,994	...	...	29,240	101	...	138	33,711
Licenses on Trades and Professions	129	...	...	...	...	1,707	17	...	2	1,855
Chowkidari Tax	528	...	...	...	...	...	145	...	...	673
Octroi	2,597	...	...	...	...	...	...	...	...	2,597
Miscellaneous (including Taxes on Horses and Carriages)	81	...	1,268	2	...	...	6	...	229	1,586
REGISTRATION—										
Fees and Miscellaneous	229	...	...	...	...	...	...	...	...	229
POLICE—										
Fees, Fines, and Forfeitures	1,317	...	394	...	...	...	...	...	2	1,713
Unclaimed property	24	...	4	...	...	...	...	...	...	28
Miscellaneous (including Cattle-pound Receipts)	13	...	541	...	...	...	...	...	10	564
EDUCATION—										
School-fees	6	...	571	...	...	4	...	...	...	581
Miscellaneous	...	...	67	...	...	...	...	...	...	67
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	316	...	...	3	...	...	8	327
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	24	...	...	...	...	1	8	...	...	33
Public Exhibitions and Fairs	...	...	...	...	...	853	...	...	...	853
Sanitation—										
Conservancy Tax and Fees	...	...	69	...	...	...	...	...	7	76
Sales of Manure, &c.	1	...	...	...	...	528	23	...	1	553
INTEREST—										
Interest on Government Securities and other Investments	1,331	...	...	...	...	37	...	...	5	1,373
SUPERANNUATIONS—										
Contributions towards pensions, &c.	52	...	...	...	...	...	...	...	...	52
MISCELLANEOUS—										
Sales of old Materials	12	...	16	...	...	...	...	...	...	28
Sales of Land and Houses	...	...	46	6	...	...	...	...	80	132
Contributions (including Grants-in-aid from Government)	50	...	2,375	957	...	...	25	...	1,585	4,992
Rents of Houses	148	...	13,381	243	...	485	13	...	328	14,598
Sales of Fruit, Grass, &c.	14	...	105	...	...	38	29	...	182	368
Miscellaneous	342	...	39	32	189	1,151	...	...	1,673	3,426
PUBLIC WORKS—										
Tolls and Ferries	...	...	247	...	90	...	...	...	186	523
Miscellaneous	...	...	60	...	160	...	53	...	...	273
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	651	...	20	...	...	2	41	...	70	784
TOTAL RECEIPTS . Rx.	28,998	...	29,139	1,240	2,080	34,049	564	...	4,601	100,671
OPENING BALANCE . Rx.	3,295	...	*10,635	144	1,110	6,312	661	...	1,775	23,932
GRAND TOTAL . Rx.	32,293	...	39,774	1,384	3,190	40,361	1,225	...	6,376	124,603

* This balance is less than the corresponding closing balance of 1885-86 by Rx. 2,492 owing to the exclusion of four Town Funds since converted into Municipalities.

Disbursements.										
REFUNDS—										
Refunds of Taxes	427	...	1	...	...	11	...	...	...	439
Miscellaneous Refunds	457	...	...	...	...	116	...	...	...	573
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	3	...	...	...	...	2,302	...	...	9	2,314
Other Collecting Establishments	229	...	530	...	40	70	...	...	14	883
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,159	...	939	40	...	414	63	...	610	3,225
Contributions towards Establishment in Government Offices	1,477	...	196	...	11	...	...	...	8	1,692
LAW AND JUSTICE—										
Criminal Courts	4,675	...	...	...	...	...	...	...	...	4,675
Jails	803	...	...	...	...	...	...	...	...	803
POLICE—										
Executive Force	4,094	...	...	...	...	15,730	42	...	32	19,898
Miscellaneous (including Cattle-pounds)	806	...	215	...	...	425	62	...	...	1,508
EDUCATION—										
Inspection	38	...	...	...	...	...	...	...	...	38
Colleges and Schools	50	...	4,624	...	...	1	...	...	36	4,711
Scholarships and Prizes	...	...	911	...	...	...	...	...	...	911
Grants-in-aid	479	...	2,965	40	...	24	...	...	25	3,533
MEDICAL—										
Professional Establishment	20	...	...	...	...	...	...	...	...	20
Hospitals and Dispensaries	742	...	3,331	2	158	310	75	...	241	4,859
Vaccination	575	...	345	...	...	691	...	...	...	1,611
Medical Schools	575	...	...	...	...	...	...	...	...	575
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other Charges)	850	...	34	...	706	51	21	...	30	1,692
Cemeteries (Establishment and other Charges)	7	...	...	...	...	...	...	...	7	14
Public Fairs and Exhibitions	...	...	...	...	...	504	...	...	...	504
Conservancy (Establishment and other Charges)	4,889	...	3,993	304	102	7,350	124	...	132	16,894
Water-supply (Establishment and other Charges)	1,402	...	...	12	...	...	...	...	...	1,414
Statistical Establishments	...	...	208	...	...	23	...	...	...	231
SUPERANNUATIONS—										
Pensions and Gratuities	494	...	...	...	...	...	...	...	5	499
MISCELLANEOUS—										
Rents, Rates and Taxes	8	...	...	...	...	...	...	...	...	8
Petty Establishments	149	...	2,593	...	76	46	2	...	117	2,983
Miscellaneous	2,309	...	533	105	162	412	59	...	178	3,758
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	35	...	531	...	...	...	...	...	4	570
Original Works—										
Buildings	117	...	3,251	134	...	...	16	...	17	3,535
Roads	...	...	1,811	...	...	...	...	...	40	1,851
Other Works	96	...	778	153	...	...	...	...	59	1,086
Maintenance and Repairs—										
Buildings	101	...	1,187	...	...	...	...	...	373	1,661
Roads	632	...	1,527	405	...	...	...	...	138	2,702
Port Appliances	...	...	...	...	...	...	55	...	...	55
Other Works	50	...	345	46	350	...	...	...	64	855
Petty Construction and Repairs	232	...	575	...	260	5,686	...	...	...	6,753
DEPOSITS AND ADVANCES—										
Repayment of loans from Public	...	...	...	...	...	...	...	...	385	385
Investment in Government Securities or otherwise	202	...	...	...	...	117	...	...	...	319
Other Deposits and Advances	437	...	27	...	...	4	99	...	70	637
TOTAL DISBURSEMENTS . *Rx.*	28,619	...	31,450	1,241	1,865	34,287	628	...	2,594	100,674
CLOSING BALANCE . *Rx.*	*3,674	...	8,324	143	1,325	6,074	607	...	3,782	23,929
GRAND TOTAL . *Rx.*	32,293	...	39,774	1,384	3,190	40,361	1,225	...	6,376	124,603

* Of this Rx. 378 represents the balance of the Secunderabad Local Fund since transferred to the books of the Comptroller, Hyderabad.

III.—Account of PORT FUNDS for 1886-87.

	Presidency Funds.			Total.	Other Funds.				Total.
	Calcutta.	Madras.	Bombay.		Burma.	Bengal.	Madras.	Bombay.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts.									
Land Revenue—									
Income from land, the property of the Funds	17,091	...	171,953	189,044	...	...	..	52	52
Excise—									
License Fees and Duties	...	...	38	38	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	392	392	...	...	...	...	...
Police—									
Fees, Fines, and Forfeitures	...	...	6	6	...	...	...	5	5
Marine—									
Hire of Vessels	2,195	...	2,453	4,648	323	15	...	158	496
Sale-proceeds of Vessels and Stores	...	288	38	326	1,167	29	364	1	1,561
Pilotage Receipts	...	...	18,359	18,359	14,365	...	1,093	7,419	22,877
Other Fees and Dues	187,522	24,193	31,712	243,427	71,252	5,530	19,981	73,959	170,722
Minor Departments—									
Sanitation—									
Sale of Manure, &c.	...	...	1,058	1,058	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,008	5,008	...	341	...	885	1,226
Interest—									
Interest on Government Securities and other Investments	3,634	...	5,842	9,476	...	78	...	229	307
Miscellaneous—									
Sales of old Materials	350	...	...	350	11	...	...	158	169
Sales of Land and Houses	105	...	810	915	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	47,764	...	...	47,764	1,552	...	...	15,500	17,052
Rents of Houses	475	...	40,990	41,465	...	...	...	252	252
Sales of Fruit, Grass, &c.	...	...	157	157	...	...	...	...	...
Miscellaneous	1,359	...	50,919	52,278	...	74	...	1,713	1,787
Public Works—									
Tolls and Ferries	...	...	216,391	216,391	...	...	...	...	...
Miscellaneous	17,083	...	16,888	33,971	...	...	11	...	11
Deposits and Advances—									
Loans from Government	310,000	...	511,836	821,836	426	...	...	65,000	65,426
Loans by Public Subscription	70,131	...	83,200	153,331	...	...	...	...	...
Sale-proceeds of Investments	...	...	5,563	5,563	...	...	...	...	...
Stock Account	10,511	...	12,487	22,998	987	...	...	...	987
Other Deposits and Advances	162	...	12,148	12,310	486	...	...	7,488	7,974
Total Receipts . Rx.	668,382	24,481	1,188,248	1,881,111	90,569	6,067	21,449	172,819	290,904
Opening Balance . Rx.	*26,694	66,306	162,471	* 255,471	13,946	*2,484	76,960	79,732	173,122
Grand Total . Rx.	695,076	90,787	1,350,719	2,136,582	104,515	8,551	98,409	252,551	464,026

* The differences with the closing balances of the previous account are owing to subsequent adjustments in the accounts of 1885-86.

Disbursements.									
Interest—									
Interest upon Debt	53,640	...	171,725	225,365	498	...	...	7,464	7,962
Refunds—									
Refunds of Taxes	...	...	...	...	...	...	...	386	386
Miscellaneous Refunds	...	...	80	80	18	303	...	27	348
Charges of Collection of Revenue—									
Rates and Cess Collecting Establishments	...	...	...	...	...	...	...	9,372	9,372
Other Collecting Establishments	31,255	...	47,571	78,826	...	...	...	...	...
General Administration—									
Establishments engaged in General Management and Accounts	11,630	...	203,457	215,087	2,859	...	...	1,628	4,487
Contributions towards Establishment in Government Offices	...	...	150	150	278	...	...	80	358
Police—									
Executive Force	3,522	...	1,534	5,056	1,570	120	...	535	2,225
Miscellaneous (Cattle-pounds)	...	...	...	...	...	...	...	51	51
Marine—									
Dockyard and Port Establishments	32,351	69,627	9,899	111,877	21,993	1,762	7,377	6,258	37,390
Pilotage Establishments	...	...	13,772	13,772	14,575	...	...	4,385	18,960
Ship and Boat Establishments	14,716	778	19,889	35,383	4,851	470	1,238	5,233	11,792
Light-houses and Light-ships	16,763	958	3,449	21,170	...	610	1,623	3,893	6,126
Building, purchase, and repair of Ships	12,831	...	8,276	21,107	15,814	2,323	...	2,668	20,805
Miscellaneous	2,025	202	56,281	58,508	4,208	...	2,459	10,000	16,667
Medical—									
Professional Establishment	...	...	2,427	2,427	512	...	...	624	1,136
Hospitals and Dispensaries	...	...	4,050	4,050	...	78	...	...	78
Minor Departments—									
Conservancy (Establishment and other Charges)	281	...	3,896	4,177	...	...	...	...	...
Water-supply (Establishment and other Charges)	...	...	2,380	2,380	...	...	...	...	...
Superannuations—									
Pensions and Gratuities	470	258	782	1,510	226	77	69	292	664
Miscellaneous—									
Rents, Rates, and Taxes	10,111	...	147,712	157,823	...	...	...	...	...
Miscellaneous	46,500	...	22,440	68,940	3,115	694	...	107	3,916
Public Works—									
Supervising Establishment, Tools and Plant	...	13	12,663	12,676	2,363	81	990	2,102	5,536
Stock not chargeable to any particular work	...	...	4,662	4,662	...	...	...	...	...
Original Works—									
Buildings	63,319	54	338	63,711	425	...	...	1,420	1,845
Roads	1,886	...	356	2,242	261	...	...	...	261
Port Appliances	3,267	...	165	3,432	...	329	722	79,473	80,524
Other Works	204,279	...	8,568	212,847	9,801	...	12,087	6,920	28,808
Maintenance and Repairs—									
Buildings	...	...	5,380	5,380	780	...	108	554	1,442
Roads	1,322	...	...	1,322	1,010	...	...	..	1,010
Port Appliances	8,634	...	3,180	11,814	...	...	...	3,123	3,123
Other Works	3 622	...	9,215	12,837	3,532	...	175	...	3,707
Petty Construction and Repairs	115	...	2,120	2,235	...	...	341	225	566
Deposits and Advances—									
Repayment of loans from Government	11,239	...	5,842	17,081	...	...	...	...	...
Repayment of loans from the Public	62,132	...	120,000	182,132	...	...	...	...	...
Investment in Government Securities	5,000	...	122,896	127,896	...	...	...	1,360	1,360
Stock account	9,082	...	...	9,082	...	...	...	...	...
Other Deposits and Advances	...	...	30,386	30,386	495	...	...	2,852	3,347
Total Disbursements . Rx.	609,992	71,890	1,045,541	1,727,423	89,184	6,847	27,189	151,032	274,252
Closing Balance . Rx.	85,084	18,897	305,178	409,159	15,331	1,704	71,220	101,519	189,774
Grand Total . Rx.	695,076	90,787	1,350,719	2,136,582	104,515	8,551	98,409	252,551	464,026

IV.—Account of MISCELLANEOUS FUNDS for 1886-87.

Receipts.	India.	Central Provinces.	Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	...	...	17,299	...	6,188	...	1,049	...	...	24,536
PROVINCIAL RATES—										
Miscellaneous	365	...	...	...	...	...	...	...	...	365
ASSESSED TAXES—										
Miscellaneous (including Taxes on Horses and Carriages)	...	...	...	...	...	...	...	...	63	63
POLICE—										
Fees, Fines, and Forfeitures	...	426	...	...	...	...	...	...	60	486
Miscellaneous (including Cattle-pound Receipts)	156	...	...	...	...	...	927	...	1,243	2,326
MARINE—										
Hire of Vessels	...	...	..	...	979	...	...	...	...	979
Other Fees and Dues	...	...	...	...	7,702	..	...	....	1,188	8,890
EDUCATION—										
School-fees	62	...	324	...	242	...	...	14,429	▸	15,058
Miscellaneous	...	...	1,322	...	5	...	...	1,518	...	2,845
INTEREST—										
Interest on Government Securities and other Investments	159	...	25	401	9,352	95	771	120	554	11,477
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	19	...	...	...	...	19
Sales of Land and Houses	...	...	1,600	...	...	...	...	...	...	1,600
Contributions (including Grants-in-aid from Government)	...	...	6,420	...	...	1,871	...	...	56,734	65,025
Rents of Houses	240	...	...	...	53	...	...	...	...	293
Sales of Fruit, Grass, &c.	7	...	55	...	...	...	...	...	...	62
Miscellaneous	...	...	149	...	3,813	799	2,306	...	182	7,249
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	54,323	...	...	...	...	54,323
Miscellaneous	...	...	...	...	...	...	5,461	...	...	5,461
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	...	...	2,238	...	5	92	...	...	4,220	6,555
TOTAL RECEIPTS . Rx.	989	426	29,432	401	82,681	2,857	10,514	16,067	64,245	207,612
OPENING BALANCE . Rx.	172	422	1,769	329	54,830	2,365	6,136	2,194	*56	68,273
GRAND TOTAL . Rx.	1,161	848	31,201	730	137,511	5,222	16,650	18,261	64,301	275,885

* This is less than the closing balance of the previous account by Rx. 1,072, representing the debit balances of the Kathiwar, Mahikanta, Rewakanta and Palampur Police Funds included in this statement for the first time.

Disbursements.										
Interest—										
Interest upon Debt	...	...	...	...	4,394	...	...	...	...	4,394
Refunds—										
Miscellaneous Refunds	...	...	...	...	51	505	...	...	...	556
Charges of Collection of Revenue—										
Excise Establishments	...	...	269	...	...	...	...	...	...	269
Other Collecting Establishments	...	...	2,603	...	2,761	...	1,232	...	...	6,596
General Administration—										
Establishments engaged in General Management and Accounts	...	...	590	...	1,984	...	...	848	...	3,422
Contributions towards Establishment in Government Offices	...	...	128	...	12	...	...	...	67	207
Police—										
Executive Force	...	...	...	...	138	2,590	...	...	38,495	41,223
Miscellaneous (including Cattle-pounds)	160	500	...	...	...	...	898	...	5,661	7,219
Marine—										
Dockyard and Port Establishments	...	...	...	...	2,420	...	...	...	1,113	3,533
Ship and Boat Establishments	...	...	...	...	2,924	...	...	...	...	2,924
Buildings, Purchase, and Repair of Ships	...	...	...	...	241	...	...	...	...	241
Miscellaneous	...	...	...	...	767	...	...	...	...	767
Education—										
Inspection	...	...	...	...	...	...	...	...	33	33
Colleges and Schools	564	...	6,536	10	4,570	...	...	8,070	31	19,781
Scholarships and Prizes	10	...	...	108	1,521	...	...	...	3	1,642
Grants-in-aid	...	...	...	110	...	...	...	...	...	110
Medical—										
Hospitals and Dispensaries	...	...	...	...	5,791	...	...	...	...	5,791
Vaccination	...	...	...	...	...	...	...	...	24	24
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	...	...	883	...	...	...	5	888
Statistical Establishment	...	...	...	...	...	...	...	...	600	600
Superannuation—										
Pensions and Gratuities	...	...	...	...	92	...	...	...	...	92
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	88	...	...	270	24	382
Miscellaneous	...	...	15,345	...	5,912	...	2,434	2,722	900	27,313
Public Works—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	229	...	229
Original Works—										
Buildings	...	...	...	...	...	...	6,466	861	8,671	15,998
Roads	...	...	...	...	...	...	...	...	1,121	1,121
Other Works	...	...	...	...	650	...	...	11	...	661
Maintenance and Repairs—										
Buildings	42	...	...	...	...	...	...	80	...	122
Roads	...	...	...	...	...	...	...	...	26	26
Other Works	...	...	...	...	5,007	...	...	...	...	5,007
Petty Construction and Repairs	...	...	...	72	288	...	...	...	472	832
Deposits and Advances—										
Repayment of loans from Government	...	...	...	...	33,096	...	...	...	...	33,096
Repayment of loans from the Public	...	...	...	...	7,549	...	...	...	...	7,549
Investment in Government Securities or otherwise	197	...	...	...	41,162	...	750	1,992	536	44,637
Other Deposit and Advances	...	...	1,384	...	...	...	...	...	1,753	3,137
Total Disbursements . *Rx.*	973	500	26,855	300	122,301	3,095	11,780	15,083	59,535	240,422
Closing Balance . *Rx.*	188	348	4,346	430	15,210	2,127	4,870	3,178	4,766	35,463
GRAND TOTAL . *Rx.*	1,161	848	31,201	730	137,511	5,222	16,650	18,261	64,301	275,885

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1886-87.

ACCOUNT

OF

MUNICIPALITIES FOR 1886-87.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1886-87.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Balance in hand at the close of last year—(a)													
On account of Deposits payable on demand	5,366	...	1,435	...	4,224	3,496	265	42,150	19,708	9,361	...	17,458	103,461
On account of Municipal Balance	6,642	42,282	26,855	2,231	78,853	36,066	43,570	101,553	13,623	28,856	1,217	119,896	501,644
Total Cash Balance	12,008	42,282	28,290	2,231	83,077	39,562	43,835	143,703	33,329	38,217	1,217	137,354	605,105
A.—Municipal Taxes.													
1.—Octroi	21,412	49,492	...	...		...	186,704	230,375	...	...	129,134	154,307	771,424
2.—Assessed Taxes— (*e.g.*, Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear collections for the previous year	287	44	346	...	688	3,369	1,878	...	519	1,460	709	4,733	14,033
Collections for the current year	999	1,327	13,975	...	22,525	36,904	26,011	777	6,910	14,050	48,901	22,875	195,254
Penalties	63	6	...	...	805	357	42	...	29	83	..	70	1,455
3.—Tax on Houses and Lands	749	2,122	34,214	2,926	179,666	132,864	2,733	9,993	36,536	45,819	148,887	27,268	623,777
4.—Tax on Vehicles	35	180	7,055	147	8,936	14,643	1,302	293	4,549	7,834	33,453	6,386	84,903
5.—Tax on Animals	15	...	...	58	4,552	2,320	60	622	2,659	5,613	...	1,716	17,615
6.—Other Taxes, Tolls, &c.	9	187	2,578	1,790	...	13,815	2,183	1,647	10,058	31,672	1,576	16,667	82,182
7.—Water Rate	57	1,997	10,328	194	63,638	2,940	...	100	14,196	...	77,465	6,852	177,767
B.—Miscellaneous Receipts.													
1.—Realizations under special Acts	73	3,465	3,600	1,673	2,202	11,401	7,152	307	...	1,259	...	3,727	34,859
2.—Proceeds of Land, &c.	1,785	85	30	669	1,938	1,956	303	760	397	429	168	7,583	16,103
3.—Income derived from Markets, &c.— (Rents, fees, sale of refuse, &c.)	2,268	6,520	39,049	1,238	18,326	4,162	5,089	6,923	1,843	7,187	18,397	12,263	124,065
4.—Conservancy and Road cleaning— (Fees, sale-proceeds of night-soil, street refuse, &c.)	191	259	427	119	3,794	521	6,040	8,891	2,344	1,823	470	8,452	33,331
5.—Municipal Fines	420	338	967	131	975	2,562	2,330	924	1,449	1,628	812	1,400	14,006
6.—Sundries— (Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	6,403	16,341	105,470	2,089	22,802	35,262	42,451	65,150	31,756	38,655	30,097	55,610	452,086
Total Revenue	34,766	82,363	218,039	11,034	330,847	263,076	284,368	326,832	113,245	158,312	490,069	329,909	2,642,860
C.—Debt.													
1.—Loans	...	...	...	...	242,040	7,480	4,174	22,800	...	4,243	170,000	1,514	452,251
2.—Deposits— (Contractors' salaries unpaid, &c.)	28	157	3,259	149	15,456	4,282	28	139	13,021	13,217	272,706	13,198	335,640
3.—Advances	1,179	5,982	26,896	192	27,775	9,148	15	228	6,168	424	1,566,020	2,976	1,647,003
Total Receipts Rs.	35,973	88,502	248,194	11,375	616,118	283,986	288,585	349,999	132,434	176,196	2,498,795	347,597	5,077,754
GRAND TOTAL Rs.	47,981	130,784	276,484	13,606	699,195	323,548	332,420	493,702	165,763	214,413	2,500,012	484,951	5,682,859

(a) The differences between these and the corresponding closing balances of 1885-86 arise chiefly from the conversion into Municipalities of four Town Funds in Burma and one in the North-Western Provinces, and also to adjustments made in the accounts of 1885-86.

Disbursements.

A.—General Establishment.													
1.—Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	1,238	3,031	13,479	656	16,962	19,284	8,936	15,795	5,864	9,511	18,989	18,596	133,241
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	4,481	8,105	4,328	982	7,478	12,488	25,452	27,566	4,580	3,629	21,713	17,389	138,191
B.—Public Safety.													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	4	88	2,764	5	2,066	4,184	10	364	175	49	7,091	3,034	19,834
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	457	887	6,236	164	27,928	14,464	8,166	4,516	2,810	7,274	29,592	16,123	118,677
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,203	1,000	294	993	26,236	5,102	39,734	47,705		..	26,264	3,134	153,665
C.—Public Health.													
1.—Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	940	1,890	4,494	225	2,202	6,288	18,177	3,326	1,447	3,815	6,702	15,925	65,431
2.—Repairs (to market, dispensary, &c.)	144	3,492	5,174	224	1,814	2,970	4,619	4,551	1,593	1,964	1,326	2,428	30,239
3.—Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,039	5,567	13,899	374	3,751	20,274	6,795	23,238	3,436	18,165	6,875	11,752	115,169
4.—Vaccination (Establishment)	71	111	1,064	7[illegible]	847	1,555	1,404	2,282	1,252	1,346	1,346	1,390	12,738
5.—Water-Works (Establishment, repairs)	4,102	5,110	5,923	649	87,901	5,210	1,203	4,055	7,936	1,820	155,185	16,828	295,922
6.—Road-watering (Establishment, purchase of water-carts repairs, &c.)	278	208	3,316	43	3,259	5,398	4,829	5,382	817	129	7,327	8,164	39,140
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	215	4,626	12,875	283	12,813	10,694	14,331	6,464	...	6,053	89,880	22,449	476,920
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	2,967	16,342	7,524	1,988	45,234	52,120	46,082	32,852	30,151	32,200		33,777	
Refunds, &c., of fines or over-assessment	1,216	30	2	2	...	434	90	72	...	...	...	90	1,958
Remissions of Cess		3	322	...	...	8	1	...	..	...	...	1,226	1,560
9.—Drainage Works (Establishment, repairs)	23	1,158	2,050	559	15,566	7,941	2,488	9,908	20,347	1,527	48,[illegible]75	2,593	112,335
10.—Other Measures— (a) Markets and Slaughter-houses (Establishment, Contingencies)	3	150	5,550	8	2,842	4,070	273	507	479	772	8,588	2,381	56,237
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	1,592	655	2,321	46	574		4,367	10,972	1,897	429	3,833	3,928	
11.—Contributions	1,467	100		...	...	163		1,519	473	5,032	...	..	8,745
D.—Public Instruction.													
Contributions to Schools	1,373	8,826	23,467	524	...	9,708	9,431	44,695	1,065	22,258	3,260	48,902	173,509
E.—Public Convenience.													
1.—Public Works (Establishment)	193	978	7,402	378	...	11,497	2,928	2,840	1,745	2,471	9,750	2,285	42,467
New Works	3,059	2,801	34,465	2,753	8,680	3,278	40,327	51,001	451	5,519	.	17,602	179,836
Repairs	2,356	11,571	14,778	324	24,933	35,177	4,960	23,657	8,622	17,012	46,117	23,876	213,089
2.—Survey of land	...	3	236	24	...	111	171	154	...	143		1,619	2,461
3.—Other charges (Printing, rewards, &c.)	129	607	1,316	406	...	7,317	7,098	1,413	410	4,020	17,411	10,090	44,217
4.—Contributions	50	905	20,835	61	...	2,126	18,242	1,460	...	...	...	5,107	48,786
F.—Miscellaneous	1,499	1,368	...	306	5,392	22,764	7,857	24,326	1,787	10,502	..	14,870	90,671
Total Expenditure Rs.	32,999	80,512	194,174	12,069	296,178	264,615	275,977	350,611	97,337	155,644	509,424	305,558	2,575,098
Carried over Rs.	32,999	80,512	194,174	12,069	296,178	264,615	275,977	350,611	97,337	155,644	509,424	305,558	2,575,098

ACCOUNT of MUNICIPALITIES for 1886-87—*concluded.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought over	32,999	80,512	194,174	12,069	296,178	264,615	275,977	350,611	97,337	155,644	509,424	305,558	2,575,098
G.—Debt.													
1.—Loans (instalments payable during the year)	1,145	1,300	9,704	52	111,900	1,136	2,965	3,254	4,796	753	21,237	8,863	359,493
Interest — Last year		344	962	...	..	37	560	...	...	25	2,250	166	
Interest — Current year		2,175	7,062	73	81,693	967	383	12,226	10,507	469	65,868	6,621	
2.—Deposits (salaries attached, contractors, &c.)	111	97	3,173	48	14,739	3,597	...	104	11,800	11,454	279,951	13,208	338,282
3.—Advances (on account of Departmental Works, &c.)	56	5,661	24,804	82	47,823	11,946	214	258	...	407	1,619,253	5,686	1,716,190
Total Disbursements	34,311	90,089	239,879	12,324	552,333	282,298	280,099	366,453	124,440	168,752	2,497,983	340,102	4,989,063
Closing Balance—													
On account of Deposits payable on demand	5,261	...	1,521	...	4,941	4,119	374	45,600	20,926	11,123	...	24,166	118,031
On account of Municipal Balance	8,409	40,695	35,084	1,282	141,921	37,131	51,947	81,649	20,397	34,538	2,029	120,683	575,765
GRAND TOTAL *Rs.*	47,981	130,784	276,484	13,606	699,195	323,548	332,420	493,702	165,763	214,413	2,500,012	484,951	5,682,859
Memorandum of Liabilities and Claims.													
Liabilities—													
Balance of Loans	11,929	89,023	129,417	1,531	1,691,206	23,155	16,974	270,825	181,111	12,857	1,673,463	91,617	4,193,108
Deposits to be adjusted	...	15	1,520	211	4,941	4,119	221	...	1,030	17,875	16,346	9,206	55,484
	11,929	89,038	130,937	1,742	1,696,147	27,274	17,195	270,825	182,141	30,732	1,689,809	100,823	4,248,592
Claims—													
Advances recoverable	365	716	13,249	...	36,987	11,947	320	42	39,791	2,187	93,329	3,022	201,955
Net Amount of Debt *Rs.*	11,564	88,322	117,688	1,742	1,659,160	15,327	16,875	270,783	142,350	28,545	1,596,480	97,801	4,046,637

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